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Counsel to the Debtors and  
Debtors in Possession

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION

- - - - - x  
In re: : Chapter 11  
:   
CIRCUIT CITY STORES, INC., : Case No. 08-35653 (KRH)  
et al., :   
: Jointly Administered  
Debtors. :   
:   
- - - - - x

**DEBTORS' MOTION FOR ORDER UNDER BANKRUPTCY CODE SECTIONS  
105(a) AND 363 AUTHORIZING DEBTORS TO RETAIN AND EMPLOY  
ALFRED H. SIEGEL OF CROWE HORWATH LLP AS CHIEF  
RESTRUCTURING OFFICER TO THE DEBTORS**

The debtors and debtors in possession in the  
above-captioned cases (collectively, the "Debtors")<sup>1</sup>

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<sup>1</sup> The Debtors are the following entities: The Debtors and the last  
four digits of their respective taxpayer identification numbers  
(cont'd)

seek entry of an order, under sections 105(a) and 363 of title 11 of the United States Code (the "Bankruptcy Code") authorizing the Debtors to retain and employ Alfred H. Siegel ("Mr. Siegel") of Crowe Horwath LLP ("Crowe") as chief restructuring officer ("CRO") to the Debtors (the "Motion"). In support of the Motion, the Debtors rely upon the Affidavit of Mr. Siegel dated February 24, 2010 (the "Siegel Affidavit"), a copy of which is attached hereto as Exhibit B and incorporated herein by reference. In further support of this Motion, the Debtors respectfully represent as follows:

#### **JURISDICTION AND VENUE**

1. This Court has jurisdiction to consider this Motion under 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b). Venue of

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*(cont'd from previous page)*

are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc. (6796), Sky Venture Corp. (0311), Prahs, Inc. (n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courcheval, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for the Debtors is 4951 Lake Brook Drive, Suite #500, Glen Allen, VA 23060.

these cases and this Motion in this district is proper under 28 U.S.C. §§ 1408 and 1409.

2. The statutory predicates for the relief requested herein are Bankruptcy Code sections 105(a) and 363.

#### **BACKGROUND**

3. On November 10, 2008 (the "Petition Date"), the Debtors filed voluntary petitions in this Court for relief under chapter 11 of the Bankruptcy Code.

4. The Debtors continue as debtors in possession pursuant to Bankruptcy Code sections 1107 and 1108.

5. On November 12, 2008, the Office of the United States Trustee for the Eastern District of Virginia appointed a statutory committee of unsecured creditors (the "Creditors' Committee"). To date, no trustee or examiner has been appointed in these chapter 11 cases.

6. On January 16, 2009, the Court authorized the Debtors, among other things, to conduct going out of business sales at the Debtors' remaining 567 stores

pursuant to an agency agreement (the "Agency Agreement") between the Debtors and a joint venture, as agent (the "Agent"). On January 17, 2009, the Agent commenced going-out-of-business sales pursuant to the Agency Agreement at the Debtors' remaining stores. The going-out-of-business sales were concluded on or about March 8, 2009.

7. On September 29, 2009, the Debtors and the Creditors Committee filed the First Amended Joint Plan of Liquidation of Circuit City Stores, Inc. and its Affiliated Debtors and Debtors In Possession and its Official Committee of Creditors Holding General Unsecured Claims (the "Plan"). The associated disclosure statement (the "Disclosure Statement") was approved on September 24, 2009. Confirmation of the Plan is currently scheduled for April 6, 2010.

8. Generally, the Plan provides for the liquidation of the Debtors under chapter 11 of the Bankruptcy Code.

#### **RELIEF REQUESTED**

9. By this Motion, the Debtors seek entry of an order, under Bankruptcy Code sections 105(a) and 363,

authorizing the employment and retention of Mr. Siegel of Crowe as their CRO in these chapter 11 cases and, to the extent Mr. Siegel deems appropriate, the employment of additional Crowe professionals.

**MR. SIEGEL'S QUALIFICATIONS**

10. The Debtors are continuing to wind down their affairs and hope to secure confirmation of the Plan in the near future. The Debtors' CEO has resigned and the Controller and Chief Accounting Officer has advised that Debtors that she will do so by no later than the hearing on this Motion; consequently the Debtors' require a CRO to administer their estates up to the effective date of the Plan (the "Effective Date"). Moreover, upon the Effective Date, many of the Debtors' current management professionals, including those with the greatest knowledge and primary responsibility for management of the Debtors' chapter 11 cases, will no longer be involved in these cases. The Debtors will be dissolved and replaced by the Liquidating Trust (as defined in the Plan) to be administered, in consultation with the Liquidating Trust Oversight Committee (as defined in the Plan), by the Liquidating Trustee.

Pursuant to the Plan, Mr. Siegel is the proposed Liquidating Trustee.

11. Based on this progression of events, it is important that Mr. Siegel be retained and employed as CRO so that he can (i) administer the Debtors' estates now that the CEO has resigned and Controller and Chief Accounting Officer has given notice of her plans to do so, and (ii) familiarize himself with the Debtors' chapter 11 cases including (without limitation) the Debtors' assets and liabilities, additional sources of recovery of assets, and the claims objection and adversary proceedings filed or to be filed by or against the Debtors. As CRO, Mr. Siegel will begin the Debtors' transition to post-confirmation liquidation and will be able to take the steps necessary and appropriate for the efficient administration of the Liquidating Trust.

12. Mr. Siegel has a wealth of experience in providing management and oversight services similar to those required here. He enjoys an excellent reputation for services rendered in large and complex chapter 7 and 11 case on behalf of debtors and creditors throughout the United States. Most recently, Mr. Siegel has served

as trustee in the chapter 7 cases of Indymac Bancorp, Inc ("Indymac"). As part of this role, Mr. Siegel performed duties and engaged other Crowe professionals to provide assistance similar to that to be provided in the Debtors' chapter 11 cases.

13. Moreover, Mr. Siegel and other Crowe professionals have already devoted substantial amounts of time and effort in recent months learning about and understanding the Debtors' bankruptcy cases and the remaining issues related thereto. Siegel and Crowe reserve the right to and intend to seek compensation in accordance with the Order Under Bankruptcy Code Sections 105(a) and 331 Establishing Procedures for Interim Compensation (D.I. 830; the "Interim Compensation Order").

#### **SCOPE OF SERVICES**

14. Pursuant to the terms of the engagement agreement (the "Engagement Agreement", a copy of which is attached as Exhibit C to the Siegel Affidavit), Mr. Siegel will serve as CRO to the Debtors at the direction of and reporting to the Board. Mr. Siegel will provide

interim management assistance including, but not limited to, the following:<sup>2</sup>

- (a) Oversee the recovery and disposition of the Debtors' remaining assets;
- (b) Oversee the reconciliation of liabilities, including (without limitation) filed claims asserted against the Debtors;
- (c) Oversee the administration of the Debtors' bankruptcy reporting requirements and compliance with obligations as a debtor in possession under Bankruptcy Code sections 1107 and 1108;
- (d) Oversee all litigation, including (without limitation) claims objections and adversary proceedings, filed by or against the Debtors;
- (e) Oversee the Debtors' efforts to obtain confirmation of the Plan;
- (f) Oversee the coordination of the activities necessary or appropriate for the expeditious and efficient resolution of the chapter 11 cases; and

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<sup>2</sup> The following descriptions of certain terms of the Engagement Agreement are intended to provide an overview for parties in interest. All parties are directed to the Engagement Agreement for the controlling terms of such agreement. To the extent that the descriptions set forth in the Motion differ from the terms of the Engagement Agreement, the terms of the Engagement Agreement control.



(g) Appear and, to the extent necessary or appropriate, testify before this Court and other courts on behalf of the Debtors.

15. Pursuant to the Engagement Agreement, Mr. Siegel may also engage other Crowe professionals to assist him with operational, financial, tax and accounting matters as deemed necessary and appropriate. In doing so, Mr. Siegel will use commercially reasonable best efforts to avoid duplication of work and increased administrative liability to the Debtors and their estates.

16. The Engagement Agreement further provides that Mr. Siegel, in his capacity as CRO, shall not have the authority to expand or limit the scope of the services provided by any professional retained by the Debtors in the chapter 11 cases, although Mr. Siegel may make recommendations to the Board with respect to such matters.

17. Finally, the Debtors request that the fact that Mr. Siegel serves as CRO will not conflict or preclude Mr. Siegel from serving as the Liquidating Trustee under the Plan.

**MR. SIEGEL'S AND CROWE'S DISINTERESTEDNESS**

18. To the best of the Debtors' knowledge and based upon the Siegel Affidavit, Mr. Siegel and Crowe are "disinterested person[s]" as that term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code.

19. To the best of the Debtors' knowledge and based upon the Siegel Affidavit, Mr. Siegel and Crowe do not hold or represent an interest adverse to the estate that would impair their ability to objectively perform professional services for the Debtors, in accordance with section 327 of the Bankruptcy Code.

20. To the best of the Debtors' knowledge and based upon the Siegel Affidavit, (1) Mr. Siegel's and Crowe's connections with the creditors, any other party in interest, or their respective attorneys are disclosed in Exhibit B to the Siegel Affidavit; and (2) Mr. Siegel and any other Crowe professionals working on this matter are not relatives of the United States Trustee of the Eastern District of Virginia or of any known employee in the office thereof, or any United States Bankruptcy Judge of the Eastern District of Virginia.

21. Neither Mr. Siegel nor Crowe has provided, and will not provide, professional services to any of the creditors, other parties-in-interest, or their attorneys with regard to any matter related to these chapter 11 cases.

**PROPOSED COMPENSATION TERMS**

22. Mr. Siegel's requested compensation for professional services rendered to the Debtors for interim management services, as well as those of other Crowe professionals who might be engaged, are estimated as follows:

<b><u>Professional</u></b>	<b><u>Hourly Rate</u></b>
Mr. Siegel	\$550
Other Partner/Director	\$360-\$580
Manager and Senior	\$225-\$350
Forensic/Litigation Expert	
Senior Accountant	\$165-\$220
Staff Accountant	\$130-\$160
Bookkeeper and Paralegal	\$85-\$130

23. Mr. Siegel and Crowe will also seek reimbursement for necessary expenses incurred, which shall include travel, photocopying, delivery service,

postage, vendor charges and other out-of-pocket expenses incurred in providing professional services.

24. Because Mr. Siegel and Crowe are not being employed as professionals under section 327 of the Bankruptcy Code, they will not submit quarterly or final fee applications pursuant to Bankruptcy Code sections 330 and 331. However Mr. Siegel and Crowe will submit statements of services performed and expenses incurred to the Debtors (and other parties in interest) on a monthly basis in accordance with the Interim Compensation Order.

25. Pursuant to the Engagement Agreement, in no event will Mr. Siegel, Crowe or Crowe's partners or representatives be liable for damages, other than damages arising from or related to incidents of gross negligence, willful misconduct or fraud. In situations where damages may be assessed, (i) Mr. Siegel will not be liable for more than actual damages, which will be limited to no more than two times the fees paid to Crowe for Mr. Siegel's services and (ii) Crowe will not be liable for more than actual damages, which will be limited to no more than two times the fees paid to Crowe

for this engagement (other than fees paid on account of Mr. Siegel's services).

26. The Debtors believe that Mr. Siegel's and Crowe's fees and compensation as set forth herein are reasonable and justified under the circumstances.

#### **BASIS FOR RELIEF**

27. The retention of interim corporate officers and other temporary employees is proper under section 363 of the Bankruptcy Code. Section 363(b) of the Bankruptcy Code provides, in relevant part, that the trustee or debtor in possession, "after notice and a hearing, may use, sell, or lease, other than in the ordinary course of business, property of the estate." 11 U.S.C. § 363(b)(1). In order to obtain approval for the use of estate assets outside the ordinary course of business, the debtor must articulate a valid business justification for the requested use. See, e.g., In re Montgomery Ward Holding Corp., 242 B.R. 147, 153 (Bankr. D. Del. 1999). Thus, if a debtor's proposed use of its assets pursuant to section 363(b) of the Bankruptcy Code represents a reasonable business judgment on the part of the debtor, such use should be approved. See, e.g.,

Myers v. Martin (In re Martin), 91 F.3d 389, 395 (3d Cir. 1996) (citing Fulton State Bank v. Schipper (In re Schipper), 933 F.2d 513, 515 (7th Cir. 1991)); Comm. of Equity Sec. Holders v. Lionel Corp. (In re Lionel Corp.), 722 F.2d 1063, 1070 (2d Cir. 1983); In re Delaware & Hudson Ry. Co., 124 B.R. 169, 175-76 (D. Del. 1991) (courts have applied the "sound business purpose" test to evaluate motions brought pursuant to section 363(b)).

28. Bankruptcy courts have analyzed and condoned the propriety of a debtor's employment of corporate restructuring officers, advisors and other professionals under section 363 on numerous occasions and have determined that it is an appropriate exercise of business judgment to employ a restructuring or other type of professional in this manner. See, e.g., In re Sharper Image Corp., Case No. 08-10322 (Bankr. D. Del. Apr. 23, 2008); In re Leiner Health Prods., Inc., Case No. 08-10446 (Bankr. D. Del. Apr. 8, 2008); In re Friedman's Inc., Case No. 08-10161 (Bankr. D. Del. Jan 28, 2008); In re Calpine Corp., Case No. 05-60200 (Bank. S.D.N.Y Jan. 17, 2007).

29. Further, bankruptcy courts in this jurisdiction have authorized a debtor's appointment of high-ranking executives pursuant to section 363. See In re LandAmerica Financial Group, Inc., Case No. 08-35994 (KRH) (Bankr. E.D. Va. Feb. 27, 2009) In re Movie Gallery, Inc., Case No. 07-33849 (DOT) (Bankr. E.D. Va. Jan 28, 2008); In re Heilig Meyers Co., Case No. 34533 (DOT) (Bankr. E.D. Va. Dec. 15, 2004).

30. The retention of Mr. Siegel is a sound exercise of the Debtors' business judgment. Mr. Siegel has extensive experience as an advisor for many troubled companies, as do other of the other Crowe professionals who may be engaged. As discussed above, Mr. Siegel is particularly qualified to serve as CRO preceding a liquidation, as he has recently served as the trustee in the Indymac chapter 7 cases. And since Mr. Siegel is the proposed Liquidating Trustee upon the Effective Date of the Plan, the Debtors' estates and creditors will be well served by his retention as CRO and the resulting smooth transition to post-confirmation operations. In light of the foregoing, the Debtors believe that the retention of Mr. Siegel and other Crowe professionals is

appropriate and in the best interests of the Debtors and their estates and creditors.

**NOTICE**

31. Notice of this Motion has been provided to those parties entitled to notice under the Supplemental Order Pursuant to Bankruptcy Code Sections 102 and 105, Bankruptcy Rules 2002 and 9007, and Local Bankruptcy Rules 2002-1 and 9013-1 Establishing Certain Notice, Case Management and Administrative Procedures (D.I. 6208; the "Case Management Order"). The Debtors submit that, under the circumstances, no other or further notice need be given.

**WAIVER OF MEMORANDUM OF LAW**

32. Pursuant to Local Bankruptcy Rule 9013-1(G), and because there are no novel issues of law presented in the Motion and all applicable authority is set forth in the Motion, the Debtors request that the requirement that all applications be accompanied by a separate memorandum of law be waived.

**NO PRIOR REQUEST**

33. No previous request for the relief sought herein has been made to this Court or any other court.



**CONCLUSION**

WHEREFORE, the Debtors respectfully request that the Court enter an order, substantially in the form annexed hereto, granting the relief requested in the Motion and such other and further relief as may be just and proper.

Dated: Richmond, Virginia  
March 1, 2010

Circuit City Stores, Inc.

/s/ Michelle Mosier\_\_\_\_\_  
Michelle Mosier  
Controller and Chief Accounting  
Officer

**EXHIBIT A**  
**Order**

Gregg M. Galardi, Esq.  
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- and -

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Counsel to the Debtors and  
Debtors in Possession

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION

- - - - - X  
In re: : Chapter 11  
:  
CIRCUIT CITY STORES, INC., : Case No. 08-35653 (KRH)  
et al., :  
:  
Debtors. : Jointly Administered  
- - - - - x

**ORDER UNDER BANKRUPTCY CODE SECTIONS 105(a) AND 363  
AUTHORIZING DEBTORS TO RETAIN AND EMPLOY ALFRED H.  
SIEGEL OF CROWE HORWATH LLP AS CHIEF RESTRUCTURING  
OFFICER TO THE DEBTORS**

Upon the motion (the "Motion")<sup>1</sup> of the Debtors  
for an order, pursuant to Bankruptcy Code sections 105(a)  
and 363, authorizing them to retain and employ Alfred H.

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<sup>1</sup> Capitalized terms not otherwise defined herein shall have the meanings ascribed to such terms in the Motion.

Siegel of Crowe Horwath LLP ("Crowe") as chief restructuring officer ("CRO") to the Debtors; and the Court having reviewed the Motion and the Siegel Affidavit; and due and adequate notice of the Motion having been given; and it appearing that no other notice need be given; and it appearing that Mr. Siegel and Crowe neither hold nor represent any interest adverse to the Debtors' estates; and it appearing that Mr. Siegel and Crowe are "disinterested", as that term is defined in Bankruptcy Code section 101(14); and it appearing that the relief requested in the Motion is in the best interests of the Debtors, their estates and their creditors; after due deliberation thereon and sufficient cause appearing therefore, it is hereby

**ORDERED, ADJUDGED AND DECREED that:**

1. The Motion is GRANTED.
2. The Engagement Letter is approved in all respects, including (without limitation) the indemnification and limitation of liability provisions therein.
3. In accordance with Bankruptcy Code section 363, the Debtors are authorized to employ and

retain Mr. Siegel of Crowe as CRO and, to the extent Mr. Siegel deems appropriate, additional Crowe professionals on the terms set forth in the Motion and the Engagement Agreement.

4. All compensation and reimbursement due to, and other rights of Mr. Siegel and Crowe, relating to services performed on or after the date of entry of this Order, including, without limitation, indemnification obligations, shall be treated and allowed as administrative expenses in accordance with section 503 of the Bankruptcy Code and shall be paid in accordance with the Engagement Agreement. Nothing in this Order shall prejudice any rights of Mr. Siegel or Crowe to seek compensation as an administrative expense under the Interim Compensation Order for services rendered prior to entry of this Order.

5. The employment and retention of Mr. Siegel as CRO shall not conflict with or preclude Mr. Siegel from serving as Liquidating Trustee under the First Amended Joint Plan of Liquidation of Circuit City Stores, Inc. and its Affiliated Debtors and Debtors In

Possession and its Official Committee of Creditors

Holding General Unsecured Claims.

6. The requirement under Local Bankruptcy Rule 9013-1(G) to file a memorandum of law in connection with the Motion is hereby waived.

7. This Court shall retain jurisdiction with respect to all matters arising or related to the implementation of this Order.

Dated: Richmond, Virginia  
March 18, 2010

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UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:

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- and -

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(804) 775-1000

Counsel to the Debtors and Debtors in Possession

**CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)**

I hereby certify that proposed order has been  
endorsed by all necessary parties.

\_/s/ Douglas M. Foley\_\_\_\_\_

**EXHIBIT B**  
**Siegel Affidavit**



Gregg M. Galardi, Esq.  
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Counsel to the Debtors and  
 Debtors in Possession

IN THE UNITED STATES BANKRUPTCY COURT  
 FOR THE EASTERN DISTRICT OF VIRGINIA  
 RICHMOND DIVISION

- - - - -	x	
	:	
In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC.,	:	Case No. 08-35653 (KRH)
<u>et al.</u> ,	:	
	:	
Debtors.	:	Jointly Administered
- - - - -	x	

**AFFIDAVIT IN SUPPORT OF THE DEBTORS' MOTION  
 FOR ORDER AUTHORIZING DEBTORS TO RETAIN AND EMPLOY  
 ALFRED H. SIEGEL OF CROWE HORWATH LLP AS CHIEF  
 RESTRUCTURING OFFICER TO THE DEBTORS**

STATE OF CALIFORNIA	)	
	)	ss.
COUNTY OF LOS ANGELES	)	

I, Alfred H. Siegel, being duly sworn, depose and  
 say:

1. I am a partner of Crowe Horwath LLP ("Crowe"), a public accounting and consulting firm. Crowe Horwath LLP is the United States member firm of Crowe Horwath International, a Swiss association. I submit this affidavit on behalf of myself and Crowe in support of the motion (the "Motion")<sup>1</sup> of Circuit City Stores, Inc., as debtors and debtors in possession in the above-captioned cases (collectively, the "Debtors"), for an order authorizing my retention and employment as chief restructuring officer ("CRO") and, to the extent deemed necessary, additional Crowe professionals, under the terms and conditions set forth in the Motion. Except as otherwise noted, I have personal knowledge of the matters set forth herein.<sup>2</sup>

#### **QUALIFICATIONS OF PROFESSIONALS**

2. I am a partner at Crowe, a firm of independent public accountants as defined under the Code of Professional Conduct of the American Institute of Certified Public Accountants.

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<sup>1</sup> Capitalized terms used herein but not otherwise defined shall have those meanings set forth in the Motion.

<sup>2</sup> Certain of the disclosures herein relate to matters within the knowledge of other professionals at Crowe.

3. The Debtors have selected me as their CRO because of my extensive experience as an advisor to chapter 7 and chapter 11 debtors, including, among others, my appointment as trustee in the chapter 7 cases of Indymac Bancorp, Inc.

4. The Debtors need interim management as their former CEO has resigned and they move to confirmation of their Plan, under which they are dissolved and replaced by a liquidating trust (the "Liquidating Trust") of which I am to serve as trustee. Accordingly, my retention and employment is necessary to fulfill current management needs and effect a smooth transition to post-confirmation liquidation and the efficient administration of the Liquidating Trust.

5. As noted above, I am particularly suited to serve as CRO, as is Crowe to provide other professionals to assist me, given extensive experience in providing management and oversight services similar to those required here.

#### **SERVICES TO BE RENDERED**

6. Pursuant to the terms of the engagement agreement (the "Engagement Agreement", a copy of which

is attached hereto as Exhibit C) I, and to the extent I deem necessary, other Crowe professionals will provide management services, including operational, financial, tax and accounting services, and any other such services for which the Debtors seek advice and consultation.

7. Subject to this Court's approval of the Motion, I am willing to serve as the Debtors' CRO and to perform the services described above and more fully in the Motion.

#### **DISINTERESTEDNESS**

8. Based upon information supplied by Debtors' counsel, Crowe searched its client database to identify any connection or relationship with the following entities:<sup>3</sup>

- (a) The Debtors and their affiliates;
- (b) The Debtors' officers and directors;
- (c) The equity shareholders known to own more than twenty percent (20%) of outstanding stock;
- (d) The Debtors' pre and post-petition secured lenders;
- (e) The Debtors' merchandise creditors, vendors and major contract parties;
- (f) Counsel to the Debtors; and
- (g) Financial advisors and counsel to certain other parties-in-interest.

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<sup>3</sup> A complete list of the names provided to Crowe by Debtors' counsel are set forth in Exhibit A hereto.

9. Neither I nor Crowe hold or represent an interest adverse to the estate that would impair our ability to objectively perform professional services for the Debtors, in accordance with section 327 of the Bankruptcy Code.

10. I and Crowe are "disinterested person[s]" as that term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b), of the Bankruptcy Code in that, to the best of my information and belief, Crowe:

- (a) Is not a creditor, an equity security holder, or an insider of the Debtors;
- (b) Is not and was not an investment banker for any outstanding security of the Debtors;
- (c) Has not been within three years before the commencement of this Chapter 11 case, an investment banker for a security of the Debtors, or an attorney for such investment banker in connection with the offer, sale or issuance of a security of the Debtors;
- (d) Is not and was not, within two years before the commencement of this Chapter 11 case, a director, officer or employee of the Debtors or of an investment banker of the Debtors; and
- (e) Does not have an interest materially adverse to the interest of the estate or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with or interest in the Debtors or an investment banker of the Debtors or for any other reason.

11. To the best of my knowledge, except as set forth herein and in Exhibit B attached hereto and incorporated herein by reference, (a) neither I nor Crowe have connections with the creditors, any other party-in-interest, or their respective attorneys and accountants; and (b) neither I nor the Crowe professionals working on this matter are relatives of the United States Trustee of the Eastern District of Virginia or of any known employee in the office thereof, or any United States Bankruptcy Judge of the Eastern District of Virginia.

12. I and Crowe have in the past been retained by, and presently and likely in the future will provide services for, certain creditors of the Debtors, other parties-in-interest, and their respective attorneys and other professionals in matters unrelated to such parties' claims against the Debtors or interests in this chapter 11 case. I and Crowe currently perform or have previously performed such services for the entities listed in Exhibit B.

13. Neither I nor Crowe have provided, nor will provide, any professional services to any of the

creditors, other parties-in-interest, or their respective attorneys and other professionals with regard to any matter related to this chapter 11 case.

14. As noted above, Crowe Horwath LLP is the United States member firm of Crowe Horwath International, a Swiss association of member firms, each a separate legal entity, located worldwide. Only Crowe Horwath LLP is being retained in this matter. Crowe Horwath LLP has not performed a comprehensive global search for potential relationships between the other Crowe Horwath International member firms and the Debtors, other parties-in-interest, and their respective attorneys and other professionals. Crowe Horwath LLP cannot assure that an engagement will not be accepted by a foreign member firm of Crowe Horwath International for another party that may bear upon Crowe Horwath LLP's engagement by the Debtors.

15. As part of its practice, I and Crowe appear in many cases, proceedings, and transactions involving many different law firms, financial consultants, and accountants in matters unrelated to this bankruptcy. Neither I nor Crowe have identified any material

relationships or connections with any law firm, financial consultant, accountant or investment banker involved in this chapter 11 case that would cause us to be adverse to the Debtors, the Debtors' estate, any creditor or any other party-in-interest.

16. If and when additional information becomes available with respect to any other relationships which may exist between myself or Crowe, foreign member firms of Crowe Horwath International, or their partners and professionals and the Debtors, creditors, or any other parties-in-interest which may affect this case, supplemental affidavits describing such information shall be filed with this Court.

#### **PROFESSIONAL COMPENSATION**

17. My and Crowe's requested compensation for professional services rendered to the Debtors for management and related services are estimated as follows:

<b><u>Professional</u></b>	<b><u>Hourly Rate</u></b>
Mr. Siegel	\$550
Other Partner/Director	\$360-\$580
Manager and Senior	\$225-\$350
Forensic/Litigation Expert	



Senior Accountant	\$165-\$220
Staff Accountant	\$130-\$160
Bookkeeper and Paralegal	\$85-\$130

18. My and Crowe's requested compensation for professional services rendered to the Debtors for management services will be based upon the hours actually expended by each assigned professional at each professional's current hourly billing rate. The Debtors have agreed to compensate me and Crowe for professional services rendered at its normal and customary hourly rates.

19. I and Crowe will also seek reimbursement for necessary expenses incurred, which shall include travel, photocopying, delivery service, postage, vendor charges and other out-of-pocket expenses incurred in providing professional services.

20. I and Crowe intend to submit statements of services performed and expenses incurred to the Debtors and other parties-in-interest on a monthly basis. I and Crowe have agreed to accept as compensation such sums as may be allowed by the Court.

21. In accordance with section 504 of the Bankruptcy Code, I hereby state that there is no agreement or understanding between myself or Crowe and any other entity, other than a member, partner or regular associate of Crowe, for the sharing of compensation received or to be received for services rendered in connection with these proceedings.

22. This affidavit is provided in accordance with section 327 of the Bankruptcy Code and Bankruptcy Rule 2014.

*Dated February 24, 2010  
Sherman Oaks, California*

FURTHER AFFIANT SAYETH NOT.



Alfred H. Siegel

Subscribed and sworn to  
before me this 24th day of February  
2010.



Notary Public



**EXHIBIT A**  
**Parties-in-Interest**

**The Debtors**

Abbott Advertising Agency, Inc.  
CC Aviation, LLC  
CC Distribution Company of Virginia, Inc.  
Circuit City Properties, LLC  
Circuit City Purchasing Company, LLC  
Circuit City Stores, Inc.  
Circuit City Stores PR, LLC  
Circuit City Stores West Coast, Inc.  
Courcheval, LLC  
InterTAN, Inc.  
Kinzer Technology, LLC  
Mayland MN, LLC  
Orbyx Electronics, LLC  
Patapsco Designs, Inc.  
Prahs, Inc.  
Sky Venture Corporation  
Ventoux International, Inc.  
XS Stuff, LLC

**Non-Debtor Affiliates**

Asian Sourcing & Procurement Services Co. Ltd.  
Circuit City Global Sourcing Ltd  
Early Adopter Fund, LLC  
InterTAN Canada, Ltd  
InterTAN France SNC  
InterTAN Ontario Ltd.  
PlumChoice, Inc.  
Sixth Street Marketplace, LP  
St. Tammany Oaks Subdivision Association LLC  
Theater Xtreme Entertainment Group, Inc.

**Directors and Officers**

Baldyga, Lisa  
Barretta, Henry P.  
Besanko, Brue H.  
Bossin, Alan  
Bradley, Brian S.  
Breitenbecher, Kelly E.  
Brill, Ronald M.  
Byrd, Carolyn H.  
Cuthbertson, Ron  
Daoust, Ean  
Dunn, Philip J.  
Fairbairn, Ursula O.  
Feigin, Barbara S.  
Foss, Michael E.  
Grove, Jacqueline  
Hardymon, James F.  
Harlow, John T.  
Hedgebeth, Reginald D.  
Heidemann, Lyle G.  
Jonas, Eric A., Jr.  
Kane, Alan  
Kelly, John J.  
King, Alan B.

Kornstein, Don R.  
Ma, Jeric  
Marcum, James A.  
McDonald, Jeffrey A.  
Mosier, Michelle  
Mulleady, John  
Oakey, John A., III  
Owen, Linda M.  
Pappas, Steven P.  
Ramsey, Daniel W.  
Mith, Marlies A.  
Salovaara, Mikael  
Schoonover, Philip J.  
Spainhour, J. Patrick  
Spurling, Richard D.  
Stone, Jeffrey S.  
Swidler, Gerald L.  
Turner, Ronald L.  
Wahle, Elliot  
Wong, Mark J.  
Woo, Carolyn Y.

**Businesses Affiliated with Directors and Officers**

AFC Enterprises  
Air Products and Chemicals Inc.  
Aon Corporation  
Bally Total Fitness Holding Corporation  
Centex Corporation  
Home Depot International  
Iconix Brand Group Inc.  
Lexmark International Inc.  
Nisource Inc.  
Pan American Life Insurance  
Stride Rite Sourcing International  
Sunoco Inc.  
Textron Lycoming Corporation  
The Brink's Company  
The Servicemaster Company  
True Value Company  
Varsity Brands Inc.  
VF Corporation  
Wabco Holdings

**Shareholders**

J. Richard Atwood  
Classic Fund Management Aktiengesellschaft  
First Pacific Advisors LLC  
HBK Investments LP  
HBK Management LLC  
HBK Master Fund  
HBK Master Fund LP  
HBK Partners II LP  
HBK Services LLC  
Robert L Rodriguez  
Mark J Wattles

**Prepetition and Postpetition**

**Secured Lenders**

Ableco Finance LLC  
Bank of America, N.A.  
Burdale Finance Ltd.  
Capital One Leveraged Finance Corporation  
Crystal Capital  
Fifth Third Bank  
General Electric Capital Corporation  
GMAC Commercial Finance LLC  
JPMorgan Chase Bank, N.A.  
National City Business Credit, Inc.  
PNC Bank, N.A.  
SunTrust Bank  
Textron Financial Corporation  
UBS Loan Finance LLC  
UPS Capital Corporation  
Wachovia Capital Finance Corporation  
Webster Financial Corporation  
Wells Fargo Retail Finance, LLC

**Merchandise Creditors**

Alliance Entertainment  
Apple  
Audiovox  
Belkin Logistics Inc.  
Buena Vista Home Video  
Columbia Tristar Home Video  
Dlink Systems  
Eastman Kodak Company  
Electronic Arts  
Epson America Inc.  
Fox Home Entertainment  
Fuji Photo Film USA  
Garmin International Inc.  
Hewlett-Packard  
Hisense USA Corporation  
Kingston Technologies  
Klipsch Audio Technologies, LLC  
Lenovo, Inc.  
Lexmark International Inc.  
Linksys  
Logitech Inc.  
Microsoft Corporation  
Microsoft Xbox  
Mitsubishi Digital Electronics  
Monster Cable Products  
Nikon Inc.  
Olympus Corporation  
Omnimount Systems Inc.  
Oncorp US, Inc.  
Onkyo USA Corporation  
Panasonic North America  
Paramount Home Video  
Pioneer Electronics (USA) Inc  
Samsung Electronics America Inc.

Samsung Opto Electronics Inc.  
Sandisk Corporation  
Sharp Electronics Corporation  
Sony Computer Entertainment  
Sony Electronics Inc.  
Stillwater Designs Inc.  
THQ Inc.  
Tomtom Inc.  
Toshiba America Consumer Products  
Toshiba America Information Systems  
Toshiba Computer Systems Division  
Universal Distribution Records  
Vizio  
Warner Home Video  
Western Digital Technologies  
Zenith Electronics Corporation

**Vendors and Major Contract Parties**

Acco Brands LLC  
Active Media Services Inc  
Adobe Systems  
AK Designs LLC  
Almo E-Commerce LLC  
Alpha Security Products  
American Systems Corporation  
Andrews Electronics Inc.  
AOL LLC  
Atlantic Inc  
Bailiwick Data Systems Inc.  
Barcoding Inc  
Benson Co. Inc., LA  
Besam  
Bose Corp.  
Bulldog Rack Co.  
CDW Direct LLC  
Centron Electronics Inc  
Checkpoint Systems Inc  
Clay Inc, Bruce  
Clickit Inc.  
Cobra Electronics Corp.  
Coca Cola Enterprises Inc  
Cormark Inc.  
Corporate Express  
Corporate Facilities Group  
Cosco  
D&H Distributing Co.  
DC Power Solutions  
Dennco  
Denon  
Digital Innovations LLC  
Directed Electronics Inc  
DXG Technology USA  
Eaon Communications Corp  
Eastern Security Corporation  
Electra-Craft Inc  
Eleets Logistics

Energizer Battery Co.  
Ereplacements LLC  
FCMA, LLC  
Fire Materials Group LLC  
First International Computer of America  
Fujikon Industrial Co. Ltd  
Funai Corp. Inc  
General Instruments  
Good Mind Industries Co Ltd  
Gorilla Nation Media  
Graphic Communications  
Guidecraft USA  
Haier America Trading LLC  
Horizon USA  
Ideal Technology Inc.  
Illinois Wholesale Cash Register  
Imagination Entertainment  
Imitation Corp.  
Ingram Entertainment  
Innerworkings LLC  
J&F Mfg Inc  
JLG Industries Inc.  
Konami Digital Entertainment America  
Korea Export Insurance Co.  
Lexington Richmond LLC  
Lowepro USA  
Mad Catz Inc  
Madcow International Group  
Majesco International Group  
Micro Products Distributors  
Mills & Nebraska  
Minwa Electronics Co. Ltd  
Mio Technology USA Ltd  
Mitex Corp.  
Mizco International Inc  
Motion Systems  
Motorola Inc  
Nextag  
Nextar Inc  
NFL Enterprises LLC  
Nintendo Hardware  
North American Roofing Systems Inc.  
Northern Wire Productions  
Orbis Corporation  
Pan Digital  
Parrot Inc  
Photoco Inc  
Platform-A Inc  
Platinum Disc Corp  
Polk Audio Inc  
Pricegrabber.Com LLC  
Proctor & Gamble Distributing Co.  
PTR Compactor & Baler Company  
Pure Digital Technologies Inc  
Quebecor World KRI  
R Pac International Corp.

Redline Studio  
Retail Maintenance Services LLC  
Retail Vision  
Salamander Designs  
Samsonite  
Samsung Electronics America Inc.  
Sanford LP  
Sanwen International Co. Ltd.  
Sega  
Shopping.Com Inc.  
Shopzilla Inc.  
Sirius XM  
Smart Micro USA No. 1 LP  
Smartparts, Inc  
Sony  
Source Interlink Media  
Specificmedia Inc.  
Spiderwear  
Standard Electric  
Stephen Gould Corp.  
Streater Inc.  
Swift Train Company  
Take Two Interactive  
Ten Tronics Co. Ltd  
The Warranty Group  
Time Warner Cable  
Tracfone Wireless Inc  
Trane  
Tremor Media  
Tritronics Inc  
Universal Fixtures & Display  
US Music Corp.  
US Signs  
USIS Commercial Services Inc.  
Vance Baldwin  
Vanguard Products Group Inc.  
Vector Security  
Velocity Micro Inc  
Virginia Electronic Components  
Vonage Marketing  
Vontech  
Wayne Dalton Corporation  
Weather Channel Interactive, The  
Wireless Solutions LLC  
XM Satellite Radio

**Consignors**

foneGear  
Intuit Inc.  
Memorex Products, Inc.  
Navarre Corporation  
Panasonic Consumer Electronics Company  
Pinnacle Systems, Inc. (Avid Tech Inc.)  
THQ Inc. (ValuSoft)

**Personal Property Lessors**

Avaya Financial Services  
GE Fleet Services  
IBM  
Hewlett Packard  
Service Power  
Toshiba

**Credit Card Companies and/or Processors**

American Express  
Chase Bank, USA  
Discover Card  
IPS Card Solutions, Inc.  
MasterCard  
ValueLink  
Visa Inc.

**Banks Utilized in the Company's  
Cash Management System**

American Savings  
AmSouth Bancorporation  
Banco Popular  
Bank of America  
CRP Securities, LLC  
Chase Bank  
CRP Securities  
Fifth Third Bank  
Fifth Third Securities  
JP Morgan Securities Inc  
Lehman Brothers  
Merrill Lynch Global Institutional Advisory Division  
RBC Dain Rauscher  
SunTrust  
UBS Financial Services, Inc.  
Wachovia Bank & Securities  
Wells Fargo

**Insurers**

American Empire Excess & Surplus Lines  
American Home Assurance Company  
Arch Insurance Group  
Axis Reinsurance Company  
Axis Surplus Insurance Company  
Chubb  
CNA Global Specialty Lines  
Continental Casualty Company  
Essex Insurance Company  
Executive Risk Indemnity Inc.  
Federal Insurance Company  
Fireman's Fund Insurance Company  
Glacier Re  
Global Aerospace, Inc.  
Global Excess Partners  
Great American Assurance Company  
Great American Insurance Company  
Industrial Risk Insurers

Integon Specialty Insurance Company  
Lancashire Insurance Company (UK) Ltd  
Landmark American Insurance Company  
Lexington Insurance Company  
Liberty Mutual Fire Insurance Company  
Lloyds of London  
National Liability & Fire Insurance Company  
National Union Fire Insurance Company  
Ohio Casualty Insurance Company  
Old Republic Risk Management Inc.  
Princeton Excess & Surplus Lines Insurance Co.  
RSUI Indemnity Company  
St. Paul Mercury Insurance Company  
State National Insurance Company  
Westchester Surplus Lines Insurance Company  
XL Specialty Insurance Company  
Zurich American Insurance Company

**Third Party Administrators**

Aetna Life Insurance Company  
Alliance Entertainment Corporation  
America Bankers Insurance Co. of Florida  
American Express Travel Related Services Company  
American Express Trust Company  
Aon Inc.  
Assurant Inc.  
Avista Advantage, Inc.  
Beecher Carlson Insurance Services  
Computerized Waste Systems  
CTSI  
E-Count  
Empire Blue Cross Blue Shield  
Federal Warranty Service Cop.  
Hewitt Associates LLC  
IBM  
Jardine Lloyd Thompson Canada  
Kaiser Permanente  
Marsh USA, Inc.  
Medco Health Solutions  
Mercer Insurance Group  
Mid-Atlantic Vision Service Plan, Inc.  
Navigant Consulting, Inc  
Specialty Risk Services  
Tangoe, Inc.  
Triple-S Management Corporation  
Vision Service Plan  
Wachovia Bank, N.A.

**Liquidators**

Gordon Brothers Retail Partners LLC  
Great American Group  
Hilco Merchant Resources LLC  
Hudson Capital Partners LLC  
SB Capital Group LLC  
Tiger Capital Group LLC

**Fifty Largest Unsecured Creditors**

Advertising.com  
Alliance Entertainment  
Apex Digital Inc  
Audiovox  
Belkin Logistics Inc.  
Bethesda Softworks  
Buena Vista Home Video  
Columbia Tristar Home Video  
Dlink Systems  
Eastman Kodak Company  
Fox Home Entertainment  
Fuji Photo Film USA  
Garmin International Inc.  
Graphic Communications  
Hewlett-Packard  
Hisense USA Corporation  
IBM  
IBM Strategic Outsourcing Wire  
Incomm  
Kensington Computer Products Group  
Kingston Technologies  
Klipsch Audio Technologies LLC  
Lenovo, Inc.  
Lexar Media Inc.  
Lexmark International Inc.  
Linksys  
Microsoft Corp Consignment  
Microsoft Xbox Consignment  
Mitac USA Inc.  
Mitsubishi Digital Electronics  
Monster Cable Products  
Navarre Consignment  
Navarre Corporation  
Nikon Inc.  
Olympus Corporation  
Omnimount Systems Inc.  
Oncorp US, Inc.  
Onkyo USA Corporation  
Panasonic North America  
Paramount Home Video  
Pioneer Electronics (USA) Inc.  
Samsung Electronics America  
Sandisk Corporation  
Sharp Electronics Corporation  
Simpletech  
Sony Computer Entertainment  
Sony Electronics Inc.  
Stillwater Designs Inc.  
THQ Inc. (ValuSoft)  
Toshiba America Business Solutions Inc.  
Toshiba America Consumer Products  
Toshiba Computer Systems Division  
Vizio  
Vtech Communications Inc.  
Vtech Electronics

Warner Home Video  
Zenith Electronics Corporation

**Litigation Counterparties**

Alicea, Ada  
Audiobahn  
Banker, Michael  
Booker, Jamal  
Dealtree  
DiPirro, Michael  
Donnelly, Kenneth  
Federal Communications Commission  
Foss, Andrew  
Harris, William  
Holloman, Latia  
Ibrahim, Betty  
Internal Revenue Service  
Iowa AG  
JP Morgan Chase  
Keystone Automotive Industries  
Kobra Properties  
Mad Rhino  
Maria Moncayo (class action)  
Massachusetts Department of Revenue  
Mastercard  
Micro Electronics  
Millennium Retail Partners  
Monster Cable  
Moxley, Donald  
Murphy, Christopher  
RealSource  
Roberty Gentry (class action)  
Securities and Exchange Commission  
Snow, Christopher  
State of Iowa  
Temple, Floyd Edward Jr.  
Tennessee Department of Revenue  
Unical  
Visa  
Voegtle, Clayton P.  
Weidler, Daniel

**Adverse Position Parties**

Actiontec  
Add On Computer Peripherals  
Aipteck Inc.  
American Future Technology  
Ameriwoods Industries  
Archos Inc  
Atari Inc  
Audiovox Corp.  
Averatec Inc.  
Bethesda Softworks  
Bissell Homecare Inc  
Bush Industries Inc  
Canon USA Inc.



Case Logic Inc  
Ching Wei Telecom Co. Ltd.  
Cohesion Products Inc  
Cokem International  
Cyber Acoustics  
Cyber Power Systems  
DSI Systems Inc  
EB Carlson Marketing  
EBC Marketing Inc  
Envision Peripherals Inc  
Excel Best Industries Ltd  
Fujifilm USA Inc  
Fujitsu Ten Corp. of America  
Genius Products  
Hain Capital Group  
Hauppauge Computer Works Inc  
Interactive Toy Concepts  
Itouchless Housewares & Products Inc  
JVC Americas  
Liquidity Solutions Inc  
Metra Electronics  
Midland Radio Corp.  
Mitsubishi Digital Electronics  
Namsung America Inc  
Nikon Inc  
Nyko Technologies Inc  
Onkyo USA Corp.  
Panasonic  
Philips Lighting Co.  
PNY Technologies  
Procure International Co.  
SDI Technologies Inc  
Sherwood America  
Signature Home Furnishing  
Sima Products Corp.  
Southpeak Interactive  
SP Richards Co.  
SVG Distribution  
Tamrac Inc  
Teledynamics LLP  
Thomson Multimedia Inc  
THQ Inc  
TIVO Inc  
Trigem USA Inc  
United States Debt Recovery LLC  
US Luggage Co.  
Vonwin Capital Management  
Vtech Communications

**Potential Adverse Parties**

CRA Acquisition Corp.  
Creative Realty Management  
Cushman & Wakefield  
Siebel, Gretchen and Frederick  
Mannix, John B.  
Merchant Equity

Siebel Marketing Group

**Utility Providers**

Accent Energy  
American Electric Power Company  
American Water Company  
Alabama Gas Corporation  
Alabama Power  
Alameda County Water District  
Albemarle County Service Authority  
Albuquerque Bernalillo County Water  
Alderwood Water District  
Allegheny Power  
Alliant Energy/WP&L  
Alltel  
Altoona City Authority  
Ameren CIPS  
Ameren UE  
Ameren CILCO  
Ameren IP  
American Water & Energy Savers  
American Water Service, Inc.  
Anne Arundel County Water and Wastewater  
Anniston Water Works, AL  
Arizona Public Service  
Aqua New Jersey  
Aquarion Water Company of CT  
Aquila, Inc.  
Arch Wireless  
Arkansas Oklahoma Gas Corporation  
Arkansas Western Gas Company  
Artesian Water Company, Inc.  
Ashwaubenon Water & Sewer Utility  
AT&T  
AT&T (Ameritech)  
AT&T (Bellsouth)  
AT&T (Pacific Bell)  
AT&T (SNET)  
AT&T (Southwestern Bell)  
AT&T Mobility  
Athens Clarke County, GA  
Athens-Clarke County Stormwater Utility  
Atlantic City Electric  
Atmos Energy  
Augusta Utilities Department  
Aurora Water  
Austell Natural Gas System  
Autoridad de Acueductos y Alcantarillado  
Autoridad de Energia Electrica  
Avaya  
Avista Utilities  
Bangor Gas, ME  
Bangor Hydro Electric Company  
Bangor Water District  
Bay State Gas  
Bell South

Bellevue City Treasurer, WA	City of Bethlehem, PA
Belmont County Sanitary Sewer District, OH	City of Bloomington, IL
Bexar County WCID	City of Bloomington, MN
Baltimore Gas & Electric	City of Boca Raton, FL
Board of Public Utilities-Cheyenne, WY	City of Boulder, CO
Board of Water Supply/HI	City of Boynton Beach, FL/Utilities Dept
Board of Water Works of Pueblo, CO	City of Brea, CA
Borough of Chambersburg, PA	City of Bridgeport, WV
Braintree Electric Light Department	City of Brighton, MI
Braintree Water & Sewer Dept	City of Brockton, MA
Brazoria County MUD #6	City of Brookfield, WI
Brick Township Municipal Utilities	City of Buford, GA
Brighthouse Networks	City of Burbank, CA
Brownsville Public Utilities Board	City of Burnsville, MN
Brunswick-Glynn County, GA	City of Calumet City, IL
Bucks County Water & Sewer Authority	City of Cape Coral, FL
California Water Service-Bakersfield	City of Carmel, IN
Canton Township Water Dept, MI	City of Cedar Hill, TX
Cape Fear Public Utility Authority	City of Cedar Park, TX
Cascade Natural Gas	City of Chandler, AZ
Center Township Water & Sewer Authority	City of Charlottesville, VA
CenterPoint Energy Services Inc.	City of Chicago, IL Dept. of Water
Central Georgia EMC	City of Clearwater, FL
Central Hudson Gas & Electric Company	City of Cocoa, FL
Central Maine Power	City of Colonial Heights, VA
CenturyTel	City of Columbia, MO
Charleston Water System	City of Columbia, SC
Charlotte County Utilities	City of Columbus, OH
Charter Communications	City of Concord, NC
Charter Township of Bloomfield, MI	City of Concord, NH
Charter Township of Meridian, MI	City of Coon Rapids, MN
Chattanooga Gas Company	City of Coral Springs, FL
Chesapeake Utilities	City of Corpus Christi, TX-Utility Busing
Chesterfield County Utilities Department	City of Countryside, IL
Cheyenne Light, Fuel & Power	City of Covina, CA
Cincinnati Bell	City of Crystal Lake, IL
Citizens Gas & Coke Utility	City of Cuyahoga Falls, OH
Citrus Heights Water District	City of Dallas, TX
City and County of Denver, CO	City of Daly City, CA
City of Abilene, TX	City of Danbury, CT
City of Alcoa Utilities, TN	City of Daphne, AL
City of Alexandria, LA	City of Daytona Beach, FL
City of Altamonte Springs, FL	City of Dearborn, MI
City of Amarillo, TX	City of Decatur, IL
City of Ammon, ID	City of Denton, TX
City of Ann Arbor Treasurer, MI	City of Dover, DE
City of Ardmore, OK	City of Durham, NC
City of Arlington, TX	City of East Point, GA
City of Asheville, NC	City of Escondido, CA
City of Atlanta, GA-Dept of Watershed Mg	City of Falls Church, VA
City of Austin, TX	City of Fayetteville, AR
City of Avondale, AZ	City of Florence, SC
City of Baltimore, MD	City of Folsom, CA
City of Batavia, IL	City of Fort Lauderdale, FL
City of Beaumont, TX	City of Fort Myers, FL/340
City of Berwyn, IL	City of Fort Smith, AR

City of Fredericksburg, VA	City of Mesquite, TX
City of Fresno, CA	City of Midland, TX
City of Frisco, TX	City of Midwest City, OK
City of Fullerton, CA	City of Millville, NJ
City of Garland Utility Services	City of Minnetonka, MN
City of Gastonia, NC	City of Modesto, CA
City of Glendale, CA - Water & Power	City of Monrovia, CA
City of Goodyear, AZ	City of Montebello, CA
City of Grand Rapids, MI	City of Morgan Hill, CA
City of Grandville, MI	City of Muskegon, MI
City of Groveland, FL	City of Myrtle Beach, SC
City of Groveland, FL	City of Naperville, IL
City of Gulfport, MS	City of Niles, OH
City of Harrisonburg, VA	City of Norman, OK
City of Hattiesburg, MS	City of North Canton, OH
City of Hialeah, FL-Dept of Water & Sewer	City of Norton Shores, MI
City of Hickory, NC	City of Norwalk, CA
City of High Point, NC	City of Novi, MI
City of Houston, TX - Water/Wastewater	City of O'Fallon, IL
City of Humble, TX	City of Oklahoma City, OK
City of Huntington Beach, CA	City of Olympia, WA
City of Hurst, TX	City of Orange, CA
City of Independence, MO	City of Orem, UT
City of Jacksonville, NC	City of Oxnard, CA
City of Joliet, IL	City of Pasadena, CA
City of Keene, NH	City of Pasadena, TX
City of Keizer, OR	City of Pembroke Pines, FL
City of Killeen, TX	City of Pensacola, FL
City of Kingsport, TN	City of Peoria, AZ
City of La Habra, CA	City of Phoenix, AZ
City of Lafayette, IN	City of Pittsburg, CA
City of Lake Charles, LA	City of Plano, TX
City of Lake Worth, TX	City of Plantation, FL
City of Lakewood, CA	City of Pontiac, MI
City of Lakewood, CO	City of Port Arthur, TX
City of Laredo, TX	City of Port Richey, FL
City of League City, TX	City of Portage, MI
City of Leominster, MA	City of Portland, OR
City of Lewisville, TX	City of Portsmouth, NH
City of Livermore, CA	City of Raleigh, NC
City of Long Beach, CA	City of Rancho Cucamonga, CA
City of Longview, TX	City of Redding, CA
City of Lufkin, TX	City of Richland, WA
City of Lynnwood, WA	City of Richmond, VA
City of Madison Heights, MI	City of Rochester Hills, MI
City of Mansfield, TX	City of Rockford, IL
City of Manteca, CA	City of Rockwall, TX
City of Maple Grove, MN	City of Roseville, CA
City of Marion, IL	City of Roseville, CA
City of Martinsville, VA	City of Roseville, MI
City of McHenry, IL	City of Round Rock, TX
City of McKinney, TX	City of Salisbury, NC
City of Melbourne, FL	City of San Bernardino, CA - Water
City of Merced	City of San Diego, CA
City of Meriden Tax Collector, CT	City of San Luis Obispo, CA
City of Mesa, AZ	City of Santa Barbara, CA

City of Santa Maria, CA  
City of Santa Monica, CA  
City of Santa Rosa, CA-Water & Sewer  
City of Savannah, GA  
City of Sebring, FL  
City of Selma, TX  
City of Sherman, TX  
City of Shreveport, LA-D O W A S  
City of Signal Hill, CA  
City of Slidell, LA  
City of Somerville, MA  
City of Southaven, MS  
City of Southlake, TX  
City of St. Cloud, MN  
City of St. Peters, MO  
City of Steubenville, OH  
City of Sugar Land, TX  
City of Summerville, Armuchee  
City of Sunnyvale, CA  
City of Tallahassee, FL - Util Dept  
City of Tampa, FL  
City of Taunton, MA  
City of Taylor, MI  
City of Temple, TX  
City of Thornton, CO  
City of Toledo, OH  
City of Torrance, CA  
City of Troy, MI  
City of Tucson, AZ  
City of Tukwila, WA  
City of Tulsa, OK  
City of Turlock, CA  
City of Tuscaloosa, AL  
City of Tyler, TX  
City of Vero Beach, FL  
City of Victorville, CA  
City of Vienna, WV  
City of Virginia Beach, VA  
City of Waco, TX  
City of Warner Robins, GA  
City of Webster, TX  
City of West Jordan, UT  
City of West Palm Beach/Utilities  
City of Westland, MI - Dept. 180701  
City of Wichita Falls, TX  
City of Wichita Water Department, KS  
City of Wilmington, DE  
City of Wilmington, NC  
City of Winston-Salem, NC  
City of Woodbury, MN  
City of Yuma, AZ  
City Utilities (Fort Wayne, IN)  
City Utilities of Springfield, MO  
City Water & Light  
City Water Light & Power, Springfield IL  
Clackamas River Water

Clarksville Department of Electricity  
Clarksville Gas & Water Department  
Clearwater Enterprises, LLC  
Cleco Power LLC  
Cleveland Utilities  
Coachella Valley Water District  
Cobb County Water System  
College Station Utilities - TX  
Colorado Springs Utilities  
Columbia Gas of Kentucky  
Columbia Gas of Maryland  
Columbia Power & Water Systems  
Columbus City Utilities  
Columbus Water Works  
Com Ed  
Comcast  
Compton Municipal Water Dept  
Con Edison  
Con Edison Solutions  
Connecticut Light & Power  
Connecticut Natural Gas Corporation  
Connecticut Water Company  
Connexus Energy  
Consolidated Communications  
Consolidated Mutual Water  
Consolidated Waterworks District #1  
Consumers Energy  
Contra Costa Water District  
County of Henrico, VA  
Cox Communications  
CPS Energy  
Cucamonga Valley Water District  
Dakota Electric Association  
Davidson Telecom LLC  
Dayton Power & Light  
Delmarva Power DE/MD/VA  
Delta Charter Township, MI  
Denver Water  
Deptford Township MUA, NJ  
Direct Energy  
Division of Water, City of Cleveland OH  
Dixie Electric Cooperative  
Dominion East Ohio  
Dothan Utilities  
Douglasville-Douglas County GA  
DTE Energy  
Dublin San Ramon Services District  
Duke Energy  
Dupage County Public Works  
Duquesne Light Company  
East Bay Municipal Utility District  
East Brunswick Water Utility  
Eastern Municipal Water District  
Easton Suburban Water Authority  
Easylink Services Corporation  
El Paso Electric Company

El Paso Water Utilities  
El Toro Water District  
Electric City Utilities/City of Anderson  
Electric Power Board-Chattanooga  
Elizabethtown Gas  
Elmira Water Board NY  
Elyria Public Utilities  
Embarq Communications  
Emerald Coast Utilities Authority  
Entergy Arkansas, Inc.  
Entergy Gulf States LA, LLC  
Equitable Gas Company  
Erie County Water Authority  
Evansville, IN Waterworks Dept  
Everett Utilities  
Fairfax Water - VA  
Fairfield Municipal Utilities  
Fairpoint Communications  
Fewtek Inc.  
First Utility District of Knox County  
Flint EMC, GA  
Flint Township-Board of Public Works  
Florence Water & Sewer Commission  
Florida City Gas  
Florida Power & Light Company  
Florida Public Utilities Co, DeBary  
Floyd County Water Department  
Fontana Water Company  
Fort Collins Utilities  
Fort Worth Water Dept, TX  
Frederick County Division of Utilities  
Frontier  
Fruitland Mutual Water Company  
Gainesville Regional Utilities  
Gas South  
Geoff Patterson, Receiver of Taxes  
Georgia Power  
Golden State Water Company  
Grand Chute Utilities  
Grand Traverse County Dept of Pub Works  
Granite Telecommunications  
Greater Augusta Utility District, ME  
Greater Cincinnati Water Works  
Green Bay Water Utility  
Green Mountain Power  
Greene County - Department of Public Wor  
Greenville Utilities Commission, NC  
Greenville Water System, SC  
GreyStone Power Corporation  
Gulf Power  
Gwinnett Co. Water Resources  
Hamilton Township  
Hampton Roads Utility Billing Services  
Harker Heights Water Department, TX  
Harpeth Valley Utilities District  
Harrisonburg Electric Commission

Hawaiian Electric Company, Inc.  
Hawaiian Telecom  
Hayward Water System  
Helix Water District  
Hernando County Utilities, FL  
Hicksville Water District  
Highland Sewer & Water Authority  
Highland Utilities Dept, IN  
Highlands Ranch Metro Districts  
Hillsborough County Water Resource Ser.  
Holland Board of Public Works  
Holland Charter Township, MI  
Holyoke Gas & Electric Department  
Holyoke Water Works, MA  
Huntsville Utilities, AL  
Idaho Power  
Imperial Irrigation District, CA  
Indian River County Utilities, FL  
Indianapolis Power & Light  
Indianapolis Water Company  
Insight  
Intercall  
Intermountain Gas Company  
Intermountain Rural Electric Association  
Irvine Ranch Water District  
Jackson Electric Membership Corp, GA  
Jackson Energy Authority  
Jackson Water Collection, MI  
Jacksonville Electric Authority  
Jefferson County AL, Sewer Service Fund  
Jefferson Parish, LA  
Jersey Central Power & Light  
Johnson City Power Board  
Johnson City Utility System  
Kansas City Power & Light Company  
Kansas Gas Service  
KCMO Water Services Department  
Keynote Red Alert  
Kissimmee Utility Authority  
Knoxville Utilities Board  
Kentucky Utilities Company  
Laclede Gas Company  
Lafayette Utilities Systems  
Lake Apopka Natural Gas District, FL  
Lake County Dept of Public Works, IL  
Lakehaven Utility District  
Lakeland Electric/City of Lakeland, FL  
Lansing Board of Water & Light  
Lee County Electric Cooperative  
Lincoln Electric System  
Long Island American Water, NY  
Long Island Power Authority  
Los Angeles County Dept. of Public Works  
Los Angeles Dept of Water & Power  
Loudoun Water  
Louisville Water Company

Lubbock Power Light & Water  
Lycoming County Water & Sewer Authority  
Macon Water Authority  
Madison Gas and Electric - WI  
Madison Suburban Utility District  
Madison Water/Sewer/Storm Utilities, WI  
Manchester Water Works  
Marin Municipal Water District  
Martin County Utilities  
McAllen Public Utilities -TX  
MCI  
Manatee County Utilities Cust Serv  
Medford Water Commission, OR  
Memphis Light, Gas & Water Division  
Merced Irrigation District  
Merchantville - Pennsauken  
Met-Ed  
Metro  
Metro Technology, Inc. (AL)  
Metro Water Services TN  
Metropolitan St. Louis Sewer District  
Miami-Dade Water and Sewer Dept.  
MidAmerican Energy Company  
Mid-Carolina Electric Cooperative  
Middle Tennessee Electric Membership  
Milwaukee Water Works  
Mishawaka Utilities  
Mississippi Power  
Missouri Gas Energy  
Mobile Area Water & Sewer System  
Modesto Irrigation District  
Monroe County Water Authority  
Monte Vista Water District  
Montgomery Water Works  
Mount Laurel Municipal Utilities  
Mount Pleasant Waterworks, SC  
Mountaineer Gas  
Nashville Electric Service  
National Fuel  
National Grid  
Nevada Power Company  
New Braunfels Utilities, TX  
New England Gas Company  
New England Water Utility Services, Inc.  
New Hampshire Gas Corporation  
New Jersey Natural Gas Company  
New Mexico Utilities, Inc.  
Newport News Waterworks  
Nextel Communications  
Nicor Gas Transportation  
Nicor Gas  
Northern Indiana Public Service Company  
North Attleborough Electric  
North Attleborough Public Works  
North Little Rock Electric  
North Shore Gas

North State Communications  
North Wales Water Authority  
Northampton Borough Municipal Authority  
Northern Utilities Natural Gas  
Northern Virginia Electric Cooperative  
NSTAR/  
NW Natural  
NYC Water Board  
New York State Electric & Gas  
O.C.W.S. Okaloosa County  
Ocala Electric Utility, FL  
Oceanic Time Warner Cable  
Onondaga County Water Authority  
Oklahoma Gas & Electric Service  
Ohio Edison  
Oklahoma Natural Gas Company  
Olivenhain Municipal Water District  
Ontario Water Works  
Orange and Rockland Utilities  
Orange County Utilities  
Orlando Utilities Commission  
Orwell Natural Gas Company  
Ozarks Electric Cooperative Corporation  
Pacific Gas & Electric  
Pacific Power-Rocky Mountain Power  
Paducah Power System  
Panama City Utilities Department , FL  
Parker Water & Sanitation District  
Paulding County Water, GA  
Pearl River Valley EPA  
Peco Energy Company  
Pedernales Electric Cooperative, Inc.  
Penelec  
Pennichuck Water Works, Inc.  
Peoples Gas  
PEPCO (Potomac Electric Power Company)  
PhiladeLPhia Gas Works  
Piedmont Natural Gas-Nashville Gas  
Pinellas County, FL-Utilities  
Plaza Mill Limited  
PNM Electric & Gas Services  
Portland General Electric  
Portland Water District - ME  
PPL Utilities  
Prattville Water Works Board  
Progress Energy Carolinas, Inc  
Providence Water  
Public Service Electric & Gas Company  
PSNC Energy (Public Service Company of NC)  
Public Service of New Hampshire  
Public Works Commission, City of Fayetteville  
Puerto Rico Telephone  
Puget Sound Energy  
Prince William County Services  
Questar Gas  
Qwest

Racine Water & Wastewater Utilities, WI  
Rancho California Water District  
Regional Water Authority, CT  
Research In Motion  
Rochester Gas & Electric  
Ritter Communications  
Riverdale City Corporation  
Riverside Public Utilities, CA  
Roanoke Gas Company  
Rocky Mount Public Utilities  
Sacramento County Utilities  
Sacramento Municipal Utility District  
Saddleback Communications  
Saint Paul Regional Water Services  
Salt Lake City Corporation  
San Angelo Water Utilities  
San Antonio Water System  
San Diego Gas & Electric  
San Jose Water Company  
Santa Buckley Energy  
Santa Cruz Municipal Utilities  
Santa Margarita Water District-SMWD  
Santee Cooper  
Sarasota County Environmental Services  
Sawnee EMC  
South Carolina Electric & Gas  
Sebring Gas System Inc.  
Second Taxing District Water Department  
Semco Energy Gas Company  
Semptra Energy Solutions  
SFPUC-Water Department, CA  
Shelby Township Dept of Public Works  
Sierra Pacific Power Company-NV  
Silverdale Water District # 16  
Simplenet  
Skytel  
Southern Maryland Electric Cooperative  
Snapping Shoals EMC  
Snohomish County PUD  
South Bend Water Works  
South Central Power CO, OH  
South Jersey Gas Company  
South Louisiana Electric Cooperative  
Southern California Edison  
Southern California Gas  
Southwest Gas Corporation  
Southwestern VA Gas Company  
Spartanburg Water System  
Spectrum Utilities Solutions  
Spokane County Utilities  
Spokane County Water Dist #3  
Spring Hill Water Works, TN  
Springfield Utility Board  
Springfield Water & Sewer Commission  
Sprint  
Salt River Project

St. Lucie West Services District  
Suburban East Salem Water District  
Suburban Natural Gas  
Suddenlink  
Suez Energy Resources NA  
Suffolk County Water Authority - NY  
Summit Township Water Authority  
Sumter Electric Cooperative, Inc., FL  
Surewest  
Sweetwater Authority  
T Mobile  
Tacoma Public Utilities  
Taunton Municipal Lighting Plant  
TDS Telecom  
Tampa Electric Company  
Terrebonne Parish Consolidated Govt.  
Texas Gas Service  
The Illuminating Company  
The Metropolitan District CT  
The Torrington Water Company  
Thoroughbred Village  
Toledo Edison  
Tombigbee Electric Power Assoc-Tupelo  
Town of Apex, NC  
Town of Aurelius - Water & Sewer, NY  
Town of Burlington, MA  
Town of Cary, NC  
Town of Collierville, TN  
Town of Cortlandt, NY  
Town of Danvers, MA-Electric Division  
Town of Dartmouth, MA  
Town of Foxborough, MA  
Town of Gilbert, AZ  
Town of Hanover, MA-Tax Collector  
Town of Manchester, CT  
Town of Natick, MA  
Town of Plymouth, MA  
Town of Queen Creek Water, AZ  
Town of Salem, NH  
Town of Schererville, IN  
Town of Vestal, NY - Utility Fund  
Town of Victor, NY  
Town of Wallkill, NY  
Township of Freehold, NJ  
Township of Livingston, NJ  
Township of Roxbury, NJ  
Township of Wayne, NJ  
TPS  
Tri-County Electric Cooperative/TX  
Trinsic Spectrum Business  
Truckee Meadows Water Authority, NV  
Trumbull County Water & Sewer Dept.  
Trussville Utilities Board, AL  
Tucows Com  
Tucson Electric Power Company  
Tupelo Water & Light Dept

Turlock Irrigation District  
TXU Energy  
Tylex Inc./TX  
UGI Energy Services, Inc.  
UGI Penn Natural Gas  
United Illuminating Company  
United Power  
United Water Idaho  
United Water New Jersey/Harrington Park  
United Water Pennsylvania  
Unitil Concord Electric Company  
USA Mobility  
UTE Water Conservancy District  
Utilities Inc. of Louisiana  
Utility Billing Services-AR  
Utility Payment Processing, Baton Rouge  
Valencia Water Company, CA  
VCCDD Utility  
Vectren Energy Delivery  
Verizon (BA)  
Verizon (GTE)  
Verizon Online  
Verizon Wireless  
Vermont Gas Systems, Inc.  
Village of Algonquin, IL  
Village of Arlington Heights, IL  
Village of Bedford Park, IL  
Village of Bloomingdale, IL  
Village of Downers Grove, IL  
Village of Elmwood Park, IL  
Village of Gurnee, IL  
Village of Matteson, IL  
Village of Niles, IL  
Village of Norridge, IL  
Village of Nyack Water Dept., NY  
Village of Schaumburg, IL  
Village of Wellington, FL  
Virginia Natural Gas  
Vista Irrigation District  
Walnut Valley Water District  
Walton EMC PO Box 1347/260  
Warrington Township Water & Sewer Dept.  
Washington Gas  
Washington Suburban Sanitary Commission  
Water Gas & Light Commission  
Water Revenue Bureau, PA  
WaterOne  
Wisconsin Electric  
Wisconsin Gas  
West View Water Authority  
Westar Energy/KPL  
Western Allegheny County MUA  
Western Massachusetts Electric  
Westminster Finance - CO  
Wilkinsburg-Penn Joint Water Authority  
Williston Water Department

Willmut Gas Company  
Windstream  
Wisconsin Public Service Corporation  
Withlacoochee River Electric Cooperative  
Wright-Hennepin Coop Electric  
Xcel Energy: Southwestern Public Service  
Yankee Gas Services  
Youngstown Water Dept., OH

**Real Property Lessors**

1030 W. North Avenue Bldg., LLC  
120 Orchard LLC  
1251 Fourth Street Investors, LLC  
13630 Victory Boulevard LLC  
1890 Ranch, Ltd  
1965 Retail LLC  
19th Street Investors, Inc.  
36 Monmouth Plaza LLC  
3725 Airport Boulevard, LP  
380 Towne Crossing, LP  
4 Newbury Danvers LLC  
44 North Properties, LLC  
444 Connecticut Avenue LLC  
502-12 86th Street, LLC  
5035 Associates, LP  
553 Retail LLC  
601 Plaza, LLC  
610 & San Felipe, Inc.  
680 S. Lemon Avenue Company LLC  
700 Jefferson Road Ii, LLC  
ADD Holdings, LP  
AAC Cross County Leasehold Owner, LLC  
Abercorn Common, LLP  
Abrams Willowbrook Three LP  
Acadia Realty Limited Partnership  
ACCent Homes, Inc  
ACPG Management, LLC  
Advance Real Estate Management, LLC  
Agree Limited Partnership  
AIG Baker Deptford, LLC  
AIG Baker Hoover, LLC  
Alameda Associates  
Alexander's Of Rego Park Center, Inc.  
Alexandria Main Mall LLC  
Alliance - Rocky Mount, LLC  
Almaden Plaza Shopping Center, Inc.  
Almeda-Rowlett Retail LP  
Almonesson Associates, LP  
Altamonte Springs Real Estate Associates, LLC  
Amargosa Palmdale Investments, LLC  
AMB Property, LP  
Amcap Arborland LLC  
Amcap Northpoint LLC  
American National Bank & Trust Company Of Chicago  
American National Insurance Company



Amherst Industries, Inc.	Bond-Circuit VIII Delaware Business Trust
Amherst VF, LLC	Bond-Circuit X Delaware Business Trust
AMLI Land Development- I, LP	Bond-Circuit XI Delaware Business Trust
Ammon Properties LLC	Boulevard Associates
AMREITTexas Real Estate Investment Trust	Boulevard North Associates, LP
AR Investments, LP	Boyer Lake Pointe, Lc
Arboretum of South Barrington LLC	BPP-Connecticut LLC
Ardmore Development Authority	BPP-Muncy LLC
Argyle Forest Retail I, LLC	BPP-Ny LLC
Arho LP	BPP-Oh LLC
Arrowhead Net Lease, LP	BPP-Redding LLC
Arundel Mills Marketplace LP	BPP-Sc LLC
Atlantic Center Fort Greene Associates LP	BPP-Va, LLC
Avenue Forsyth LLC	BPP-Wb, LLC
AVR CPC Associates, LLC	Brandywine Grande C, LP
Awe-Ocala, Ltd.	Bre, Louis Joliet, LLC
Bainbridge Shopping Center II LLC	Briantree Property Association LP
Baker Natick Promenade LLLC	Brick 70 LLC
Barberio, Janet	Brighton Commercial LLC
Bard, Ervin & Suzanne	Broadacre South LLC
Barnes and Powers North LLC	Broadstone Crossing LLC
Basile LLC	BT Bloomington LLC
Basser - Kaufman 222, LLC	Burbank Mall Associates LLC
Basser-Kaufman Inc.	Burnham Pacific Properties
Battlefield Fe LP	By-Pass Development Company LLC
BBD Rosedale, LLC	CC. Hamburg NY Partners, LLC
BC Portland Partners, Inc.	CJM. Management Company
Bear Valley Road Partners LLC & M Lantz LLC	CA New Plan Asset Partnership IV, LLP
Becker Investment Company	Cafaro Governors Square Partnership
Becker Trust, LLC	Cafaro Northwest Partnership
Bedford Park Properties, LLC	Camelback Center Properties
Bel Air Square LLC	Cameron Group Associates LLP
Bella Terra Associates LLC	Campbell Properties LP
Benderson Development Company	CAP Brunswick LLC
Benderson Properties Inc.	Caparra Center Associates, S.E.
Benenson Columbus - OH Trust	Capital Centre LLC
Berkshire West	Cardinal Capital Partners
Berkshire-Amherst, LLC	Cardinal Court, LLC
Berkshire-Hyannis, LLC	Carlyle-Cypress Tuscaloosa I, LLC
BFLO-Waterford Associates, LLC	Carousel Center Company, LP
BFW/Pike Associates, LLC	Carriage Crossing Market Place, LLC
BG Walker, LLC	Carrollton Arms
BK Properties LP	Catellus Development Corporation
Blank Aschkenasy Properties LLC	Catellus Operating LP
Building Retail 2007 LLC & Netarc LLC	CBC - Wilbur Properties
BI-NTY I, LLC	CBL Terrace Limited Partnership
Boise Towne Plaza LLC	CC - Investors 1995-6
Bond CC I Delaware Business Trust	CC - Investors 1996-1
Bond CC II Delaware Business Trust	CC - Investors 1996-12
Bond CC III Delaware Business Trust	CC - Investors 1996-17
Bond CC IV Delaware Business Trust	CC - Investors 1996-3
Bond CC V Delaware Business Trust	CC Brandywine Investors 1998 LLC
Bond-Circuit II Delaware Business Trust	CC Colonial Trust
Bond-Circuit IV Delaware Business Trust	CC Countryside 98 LLC
Bond-Circuit IX Delaware Business Trust	CC East Lansing 98 LLC
Bond-Circuit V Delaware Business Trust	CC Frederick 98 LLC

CC Ft. Smith Investors 1998 LLC	Chapman And Main Center
CC Grand Junction Investors 1998 LLC	Charbonnet Family Ltd et. al
CC Green Bay 98 LLC	Charlotte (Archdale) UY LLC
CC Harper Woods 98 LLC	Chehalis Hawaii Partners LLC
CC Independence LLC	Chelmsford Realty Associations
CC Indianapolis 98 LLC	Chico Crossroads LP
CC Indianapolis LLC	Chino South Retail PG LLC
CC Investors 1995-1	CHK LLC
CC Investors 1995-2	Cim/Birch St., Inc.
CC Investors 1995-3	Circuit Distribution - Illinois
CC Investors 1995-5	Circuit II Corporation
CC Investors 1996-10	Circuit Investors - Fairfield, LP
CC Investors 1996-14	Circuit Investors - Vernon Hills, LP
CC Investors 1996-6	Circuit Investors - Yorktown, LP
CC Investors 1996-7	Circuit Investors #2 Ltd
CC Investors 1997-10	Circuit Investors #3 LP
CC Investors 1997-12	Circuit Investors #4 - Thousand Oaks LP
CC Investors 1997-2	Circuit Oklahoma Property Investor
CC Investors 1997-3	Circuit Pennsylvania Corporation
CC Investors 1997-	Circuit Sports LP
CC Jackson 98 LLC	Circuit Tax Property Investors LP
CC Kingsport 98 LLC	Circuitville LLC
CC La Quinta LLC	Citrus Park CC LLC
CC Lafayette LLC	City View Center LLC
CC Madison LLC	CK Richmond Business Services #2, LLC
CC Merrillville Trust	Clairemont Square
CC PhiladeLPhia 98 LLC	Clay Terrace Partners LLC
CC Ridgeland 98 LLC	Cleveland Towne Center LLC
CC Roseville, LLC	Coastal Way LLC
CC Springs LLC	Cobb Corners II LP
CC Wichita Falls 98 Trust	Cofal Partners LP
CCC Realty, LLC	Cohab Realty LLC
CCDC Marion Portfolio LP	Coldwater Development LLC
CCI Louisiana Trust	Cole CC Aurora Co, LLC
CCI Trust 1994-I	Cole CC Groveland Fl, LLC
CC-Virginia Beach LLC	Cole CC Kennesaw Ga, LLC
CDB Falcon Sunland Plaza LP	Cole CC Mesquite Tx, LLC
Cedar Development, Ltd	Cole CC Taunton Ma, LLC
Centennial Holdings LLC	Colonial Heights Holding, LLC
Central Investments, LLC	Colonial Heights Land Association
Central Park 1226, LLC	Colonial Square Associates LLC
Central Park Property Owners Association	Colonnade LLC
Centre at 38 <sup>th</sup> St. TIC, LLC	Colony Place Plaz, LLC
Centro Bradley Spe 7 LLC	Columbia Plaza Shopping Center Venture
Centro Heritage County Line LLC	Community Centers One LLC
Centro Heritage Innes Street LLC	Compton Commercial Redevelopment Company
Centro Heritage UC Greenville LLC	Concar Enterprises Inc.
Centro Properties Group	Concord Mills LP
Centro Watt	Condan Enterprises LLC
Century Plaza Development Corporation	Congressional North Associates LP
Cermak Plaza Associates LLC	Continental 45 Fund LLC.
CFH Realty III/Sunset Valley LP	Continental 64 Fund LLC
Chalek Company LLC	Cortlandt B. LLC
Chambersburg Crossing LP	Cosmo-Eastgate, Ltd.
Chandler Gateway Partners LLC	Cottonwood Corners Phase V LLC
Chapel Hills - West LLC	Coventry II DDR Buena Park Place LP

Coventry II DDR Merriam Village LLC  
Covington Lansing Acquisition LLC  
CP Venture Two LLC  
Craig-Clarksville Tennessee LLC  
Crosspointe 08 A LLC  
Crossways Financial Associates LLC  
Crown CC I LLC  
CT Retail Properties Finance V LLC  
Cypress CC Marion I LP  
Cypress/Spanish Fort I LP  
Daly City Partners I LP  
Daniel G. Kamin Baton Rouge LLC  
Daniel G. Kamin Burlington LLC  
Daniel G. Kamin Elmwood Park LLC  
Daniel G. Kamin Flint, LLC  
Daniel G. Kamin Mcallen LLC  
Daniel G Kamin and Howard Kadish, LLC  
Dartmouth Marketplace Associates  
Dayton Hudson Corporation  
DDR Southeast Loisdale LLC  
DDR Crossroads Center LLC  
DDR Family Centers LP  
DDR Highland Grove LLC  
DDR Homestead LLC  
DDR Horseheads LLC  
DDR Mdt Asheville River Hills  
DDR Mdt Fairfax Towne Center LLC  
DDR Mdt Grandville Marketplace LLC  
DDR Mdt Monaca Township Marketplace LLC  
DDR Mdt Union Consumer Square, LLC  
DDR Miami Ave LLC  
DDR Norte LLC, S.E.  
DDR Southeast Cary LLC  
DDR Southeast Cortez, LLC  
DDR Southeast Culver City District  
DDR Southeast Dothan Outparcel, LLC  
DDR Southeast Highlands Ranch LLC  
DDR Southeast Olympia District  
DDR Southeast Rome LLC  
DDR Southeast Snellville LLC  
DDR Southeast Union LLC  
DDR Southeast Vero Beach LLC  
DDR 1st Carolina Crossings South LLC  
DDRA Arrowhead Crossing LLC  
DDRM Hilltop Plaza LP  
DDRM Skyview Plaza LLC  
DDR-Sau Greenville Point LLC  
DDR-Sau Wendover Phase II, LLC  
DDRTC CC Plaza LLC  
DDRTC Columbiana Station I LLC  
DDRTC Creeks at Virginia Center LLC  
DDRTC McFarland Plaza LLC  
DDRTC Newnan Pavilion LLC  
DDRTC Southlake Pavilion LLC  
DDRTC Sycamore Commons LLC  
DDRTC T&C LLC

DDRTC Walks at Highwood Preserve I LLC  
Decatur Plaza I, LLC  
Deerbrook Anchor Acquisition LLC  
Dematteo Management Inc.  
Dentici Family Limited Partnership  
Derito Pavilions 140 LLC  
Descanso TIC, LLC  
Desert Home Communities of Oklahoma, LLC  
DEV LP  
Diamond Square LLC  
Dicker/Warmington Properties  
Dikeou, Deno P.  
DIM Vastgoed, N.V.  
DJD Partners LP  
DMC Properties, Inc.  
Dollinger Lost Hills Associates  
Donahue Schriber Realty Group LP  
Dowel Conshohocken LLC  
Dowel-Allentown, LLC  
Drexel Delaware Trust  
Drury Land Development Inc.  
Dudley Mitchell Properties TX, LLC  
Durham Westgate Plaza Investors LLC.  
E&A Northeast LP  
Eagleridge Associates (Pueblo) LLC  
East Brunswick VF LLC  
East Gate Center V  
Eastchase Market Center LLC  
Eastland Shopping Center LLC  
Eastridge Shopping Center LLC  
Eatontown Commons Shopping Center  
EEL Mckee LLC  
EKLEC Co. Newco LLC  
ELPF Slidell, LLC  
Emporium on LBJ Owners Association  
Encinitas PFA, LLC  
Enid Two, LLC  
ERP of Midway, LLC  
Estate of Joseph Y. Einbinder  
Evansville Developers LLC, G.B.  
Evergreen Plaza Associates I, LP  
Excel Realty Partners LP  
Excel Westminster Marketplace, Inc.  
F.R.O., LLC Ix  
Faber Bros., Inc  
Fairfax Court LP  
Fairview Heights Investors LLC  
Fairway Centre Associate, LP  
Faram Muskegon LLC  
Farmingdale-Grocery LLC  
Fayetteville Developers LLC  
FC Janes Park LLC  
FC Richmond Associates LP  
FC Treeco Columbia Park, LLC  
FC Wodbridge Crossing, LLC  
Federal Realty Investment Trust

Feil Organization, The  
FGP Company  
Fingerlakes Crossing LLC  
Firecreek Crossing o Reno LLC  
First Berkshire Properties LLC  
First Industrial Realty Trust, Inc  
FJL MVP LLC  
Flintlock Northridge LLC  
F&M Properties  
Fogg-Snowville LLC  
Foothill Business Association  
Foothill Pacific Towne Center  
Forecast Danbury LP  
Forest City Commercial Group LLC  
Forest City Ratner Company  
Fourels Investment Company  
FR/Cal Gouldsboro Property Holding LP  
FR E2 Property Holding, LP  
Friedland, Lawrence And Melvin  
FT Orchard LLC  
FW CA Brea Marketplace LLC  
G&S Livingston Realty Inc.  
Gainesville Outdoor Advertising Inc.  
Galileo Apollo II Sub, LLC  
Galileo CMBS T2 NC LP  
Galileo Freshwater/Stateline LLC  
Galileo Northeast LLC  
Galleria Partnership  
Galleria Plaza Ltd.  
Garden City Center  
Gateway Center Properties III, LLC  
Gateway Company LLC  
Gateway Woodside Inc.  
GC Acquisition Corporation  
Geenen Dekock Properties LLC  
General Growth Properties  
Generation H One and Two LP  
Georgia Pension Realty Corp  
Gladwyne Investors, LP  
Glenmoor LP  
GMS Golden Valley Ranch LLC  
Goldsmith, Barbara L.  
Goodmill LLC  
Gould Investors, LP  
Gould Livermore LLC  
Grand Hunt Center Oea  
Gravois Bluffs III LLC  
GRE Grove Street One LLC  
GRE Vista Ridge LP  
Greater Orlando Aviation Authority  
Greece Ridge LLC  
Greeley Shopping Center LLC  
Green 521 5th Avenue LLC  
Green Acres Mall LLC  
Greenback Associates  
Greenwood Point LP

GRI-EQY (Sparkleberry Square) LLC  
GS Erie LLC  
GS II Brook Highland LLC  
Gunning Investments, LLC  
Hallaian Brothers  
Hamilton Chase Santa Maria LLC  
Hamilton Crossing I LLC  
Hampden Commons Condominium Association  
Hannon Ranches Ltd  
Hanson Industries Inc.  
Harold and Lucille Chaffee Trust  
Hart Kings Crossing LLC  
Hartman 1995 Ohio Property Trust  
Harvest/NPE LP  
Hayden Meadows JV  
Hayward 880, LLC  
Heritage Plaza, LLC  
Heritage Property Investment LP  
Heritage-Lakes Crossing LLC  
Hickory Hollow Development Inc.  
Hickory Ridge Pavilion LLC  
Highlands Ranch Community Association  
HIP Stephanie, LLC  
HK New Plan Covered Sun LLC  
HK New Plan EPR Property Holdings LLC.  
HK New Plan Exchange Property Owner II LP  
HKK Investments  
Hollingsworth Capital Partners - Intermodal, LLC  
Holyoke Crossing LP II  
Home Depot USA Inc.  
Hoprock Limonite LLC  
Howland Commons Partnership  
HRI/Lutherville Station LLC  
Hudson Realty Trust  
Huntington Mall Company  
HV Covington LLC  
HWR Kennesaw LLC  
I-10/Bunker Hill Associates, LP  
I-93 Somerville LLC  
Iannucci Development Corporation  
Immobilien Verwaltung GMBH  
Indian River Mall  
Inland American Chesapeake Crossroads LLC  
Inland American Oklahoma City Penn, LLC  
Inland American Retail Management  
Inland Commercial Property Management Inc.  
Inland Us Management LLC  
Inland Western Austin Southpark Meadows II LP  
Inland Western Cedar Hill Pleasant Run LP  
Inland Western College Station Gateway II, LP  
Inland Western Columbus Clifty LLC  
Inland Western Houma Magnolia LLC  
Inland Western Lake Worth Towne Crossing  
Inland Western Lewisville Lakepointe LP  
Inland Western McDowell LLC  
Inland Western Oswego Gerry Centennial LLC

Inland Western Richmond Mayland LLC  
Inland Western San Antonio Hq LP  
Inland Western Southlake Corners LP  
Inland Western Sugar Land Colony LP  
Inland Western Temecula Commons LLC  
Inland Western West Mifflin Century III District  
Intergrated Real Estate Services LLC  
International Speedway Square Ltd  
Interstate Augusta Properties LLC  
Investors Brokerage Inc.  
Irish Hills Plaza West II LLC  
Irvine Company LLC  
Irving Harlem Venture LP  
J&F Enterprises  
Jaffe of Weston II Inc.  
Janaf Crossings, LLC  
Jantzen Dynamic Corporation  
Jefferson Mall Company II LLC  
JKCG LLC  
Johnson City Crossing (Delaware)LLC  
Johnstown Zamias LP  
Jubilee-Springdale LLC  
Jurupa Bolingbrook LLC  
JWC/Loftus LLC  
K&G/Dearborn LLC.  
Kamin Realty Co  
Karns Real Estate Holdings II, LLC  
Katy Mills Mall LP  
KB Columbus I-CC  
KC Benjamin Realty LLC  
K E - Athens LLC  
Kendall-77 Ltd.  
Kentucky Oaks Mall  
K-Gam Broadway Craycroft LLC  
Kimco Acadiana 670 Inc.  
Kimco Arbor Lakes S.C., LLC  
Kimco Pk LC  
Kimco Realty Corporation  
KIR Amarillo LP  
KIR Arboretum Crossing LP  
KIR Augusta I 044 LLC  
KIR Piers 716 LLC  
Kite Coral Springs LLC  
KJF/Faris TIC, LLC  
Knoxville Levcal LLC  
KNP Investments  
Kobra Properties  
Kolo Enterprises  
Kramont Vestal Management LLC  
KRG Market Street Village LP  
Kroustalis Investment  
Krupp Equity Limited Partnership  
KSK Scottsdale Mall LP  
L. Mason Capitani Propety & Asset Mgmt. Inc  
La Cienega-Sawyer Ltd.  
La Frontera Village LP

La Habra Imperial LLC  
Landing at Arbor Place LP, The  
Landings Management Association  
Landman, Deborah, Eli Landman, Zoltan Schwartz &  
Anna Schwartz  
Laredo/MDN II LP  
Larry J. Rietz, MP, LLC  
Las Vegas Land and Development Company LLC  
LB Commercial Mortgage Trust Series 1998 C1  
LC White Plains Retail LLC  
Lea Company  
League City Towne Center Ltd  
Leben, Robert L. & Mary C.  
Lester Development Corporation  
Lexington Corporate Properties Inc.  
Lexington Lion Weston I LP  
Lincoln Plaza Associates LP  
Lincoln US Properties LP  
Linden Business Center Association  
Little Britain Holding, LLC  
Loop West LLC  
Louis Joliet Shoppingtown LP  
Lucknow Associates  
Lufkin Gkd Partner, LP  
M & M Berman Enterprises  
MIA Brookhaven LLC  
Macerich Lakewood LLC  
Macerich Vintage Fair LP  
Macherich Copany  
Macy's Central  
Madison Waldorf LLC  
Magna Trust Company  
Main Street At Exton LP  
Mall at Gurnee Mills LLC  
Mall at Valle Vista LLC  
Mall of Georgia LLC  
Mallview Plaza Company Ltd.  
Manco Abbott OEA Inc.  
Mansfield Seq 287 and Debbie Ltd.  
Manteca Stadium Park LP  
Manufactueres & Traders Trust Co.  
Marco Portland General Partnership  
Market Heights Ltd  
Marketplace of Rochester Hills  
Marlton VF, LLC  
Mass One LLC  
Mayfair - MDCC Business Trust  
MB Fabyan Randall Plaza Batavia LLC  
MB Keene Monadnock LLC  
McAlister Square Partners Ltd  
MD-GSI Associate, LLC  
MDS Realty II, LLC  
Meacham Business Center LLC  
Meadowbrook Village LP  
Melbourne-JCP Associates Ltd.  
Melville Walton Hone, Trustee Of Hone Family

Memorial Square 1031 LLC  
Meridian Village LLC  
Metro Center LLC  
Meyerland Plaza (De) LLC  
MHW Warner Robins LLC  
Mibarev Development I LLC  
Mid US LLC  
Mid-America Asset Management  
Milford Crossing Investors LLC  
Millman 2000 Charitable Trust  
Millstein Industries LLC  
MK Kona Commons LLC  
Mobile KPT LLC  
Monrovia Marketplace LLC  
Montclair Plaza LLC  
Monte Vista Crossings, LLC  
Montevideo Investments, LLC  
Montgomery Towne Center Station, Inc  
Morgan Hill Retail Venture LP  
Morris Bethlehem Associates LP  
Morrison Crossing Shopping Center  
Mount Berry Square LLC  
Mr Keene Mill 1 LLC  
Msf Eastgate-I LLC  
Myrtle Beach Farms Company Inc.  
NAP Northpoint LLC  
National Retail Properties, LP  
Nazario Family Partnership  
Necrossgates Commons Newco, LLC  
Nevada Investment Holdings, Inc.  
New Plan Excel Realty Trust  
New Plan of Memphis Commons, LLC  
New River Properties  
NMC Stratford LLC  
North Attleboro Marketplace II LLC  
North Hill Centre, LLC  
North Plainfield VF LLC  
Northcliff Residual Parcel 4 LLC  
Northglenn Retail LLC  
Northern Trust Bank of California  
Northwoods LP  
Novogroder/Abilene LLC  
NP Huntsville LLC  
NP I&G Conyers Crossroads LLC  
NP/SSP Baybrook LLC  
NPP Development LLC  
Oak Hollow Mall  
Oates, Marvin L.  
OLP 6609 Grand LLC  
OLP CC Ferguson LLC  
OLP CC Florence LLC  
OLP CC Antioch LLC  
OLP CC Fairview Heights LLC  
OLP CC St.Louis LLC  
One Liberty Properties  
Orangefair Marketplace LLC

Orion Alliance Group LLC  
Orland Town Center Shopping Center  
OTR  
PL Mesa Pavilions LLC  
P/A Acadia Pelham Manor LLC  
PA 73 South Association  
Pace-Brentwood Partners LLC  
Pacific Carmel Mountain Holdings LP  
Pacific Castle Groves LLC  
Pacific Harbor Equities LLC  
Pacific/Youngman-Woodland Hills  
Paige Exchange Corporation  
Palm Springs Mile Associates Ltd.  
Palmetto Investors LLC  
Pan Am Equities Inc.  
Pananatoni Development Company LLC  
Pappas Gateway LP  
Paragon Affiliates  
Parkdale Mall Associates LP  
Parkdale Village LP  
Parker Bullseye LLC  
Parker Central Plaza, Ltd.  
Parks at Arlington LP  
Parkside Realty Associates, LP  
Parkway Centre East LLC  
Parkway Plaza LLC  
Parkway Terrace Properties Inc.  
Paskin, Marc  
Pelkar Muskegon LLC  
Pantation Point Development LLC  
Plaza at Jordan Landing LLC  
Plaza Las Americas, Inc  
Plaza Las Palma, LLC  
Plazamill LLP  
Plymouth Marketplace Condominium Assoc., Inc.  
Point West Investors II  
Polaris Circuit City LLC  
Pond Road Associates  
Port Arthur Holdings III Ltd.  
Portland Investment Co. of America  
Potomac Festival II  
Potomac Run LLC  
PR Beaver Valley LP  
PrattCenter LLC  
Preit Services LLC  
PRGL Paxton LP  
Prince George's Station Retail LLC  
Principal Real Estate Holding Company LLC  
Priscilla J. Rietz LLC  
Promventure LP  
Property Management Support Inc.  
Provo Group, The  
PRU Desert Crossing V LLC  
Prudential Insurance Company Of America  
Puente Hills Mall LLC  
Ramco JW LLC

Ramco West Oaks I LLC  
 Ramco-Gershenson Properties LP  
 Rancon Realty Fund IV Subsidiary LLC  
 Ray Mucci's Inc.  
 Raymond and Main Retail LLC  
 RB-3 Associates  
 RC CA Santa Barbara LLC  
 RD Bloomfield Associates LP  
 Realty Income Corporation  
 Rebs Muskegon LLC  
 Red Mountain Retail Group  
 Red Rose Commons Condominium Association  
 Redtree Properties LP  
 Regency Centers LP  
 Regency Petaluma LLC  
 Reiff & Givertz Texas Prop LLC  
 Remount Road Associates LP  
 Richland Town Centre LLCtkg Coffee Tree, LP  
 Ricmac Equities Corporation  
 Rio Associates LP  
 Ritz Motel Co.  
 RJ Ventures  
 RLV Village Plaza  
 RLV Vista Plaza  
 RMRG Portfolio TIC  
 Robinson, Donald  
 Route 146 Millbury LLC  
 RREEF America REIT II Corporation VVV  
 RVIP Valley Central LP  
 Sacco of Maine LLC  
 Salem Rockingham LLC  
 Sangertown Square LLC  
 SAP Retail Inc  
 Saul Holdings LP  
 Saunders Hotel Group  
 SCC San Angelo Partners Ltd.  
 Schottenstein Property Group, Inc  
 SEA Properties I LLC  
 Shelby Town Center I LLC  
 Shelbyville Road Plaza LLC  
 Sherwood Properties LLC  
 Shoppes At River Crossing, LLC  
 Shoppes Of Beaver creek LLC  
 Short Pump Town Center LLC  
 Sierra Lakes Marketplace LLC  
 Sierra North Associates LP  
 Sigmund Sommer Properties  
 Signal Hill Gateway LLC  
 Signco Inc  
 Signco Inc.  
 Silverdale K-Four  
 Silverstein, Raymond - Trustee  
 Simon Debartolo Group LP  
 Simon Property Group  
 Simvest Real Estate II LLC  
 Sinay Family LLC And Trust

Sir Barton Place, LLC  
 Site A LLC  
 SMR Gateway III, LLC  
 SJ Collins Enterprises LLC  
 Goodman Enterprises, LLC  
 SM Newco Hattiesburg LLC  
 Somerville Saginaw LP  
 Sonnet Investments LLC  
 South Padre Drive LP  
 South Shields #1 Ltd.  
 Southhaven Center II LLC  
 Southland Acquisitions LLC  
 Southland Investors LP  
 Southroads LLC  
 Southwestern Albuquerque LP  
 Southwind Ltd.  
 Sparks Galleria Investors LLC  
 SPG Arbor Walk LP  
 SPG Independence Center LLC  
 SPG Tennessee LP  
 Spitzer Family Investments LLC  
 Spring Hill Development Partners GP  
 St. Indian Ridge LLC  
 St. Louis Mills LP  
 St. Cloud Associates  
 St. Tammany Oaks Subdivision Association LLC  
 Stapleton North Town LLC  
 Star Universal LLC  
 Stor-All New Orleans LLC  
 Suemar Realty Inc.  
 Sullivan Crosby Trust  
 Sunrise Plantation Properties LLC  
 Swanblossom Investments LP  
 Swedesford Shopping Center Acquisition LLC  
 Sweetwater Associates LP  
 SWQ 35/Forum Ltd.  
 T And T Enterprises LP  
 Taft Corners Associates Inc.  
 Tam Stockton LLC  
 Tamarack Village Shopping Center LP  
 Tanglewood Park LLC  
 Tanurb Burnsville LP  
 Target Corporation  
 Taubman Auburn Hills Associates LP  
 Taunton Depot LLC  
 Taylor Retail Center  
 Teachers Insurance & Annuity Assoc.Of Amer.  
 Team Retail Westbank Ltd  
 Ten Pryor Street Building Ltd.  
 Teplis, Nathan; Dr. Paul Teplis; Mrs. Belle Teplis; & Frank  
 Terra Enterprises  
 Terranomics Crossroads Associates  
 The Cafaro Northwest Partnership  
 The City Of Portfolio TIC LLC  
 The Marketplace Of Rochester Hills Parcel B LLC

The Shoppes At Schererville LLC  
The Shops At Kildeer  
The Village At Rivergate LP  
THF Chesterfield Two Development LLC  
THF Clarksburg Development One  
THF Harrisonburg Crossings LLC  
THF Onc Development LLC  
THF St. Clairsville Parcel C.C. Development LLC  
Thoroughbred Village GP  
TIS Equities IX LLC  
TKG Coffee Tree LP  
TMW Weltfonds Rolling Acres Plaza  
Torrance Towne Center Associates LLC  
Torrington Triplets LLC  
Tourbillon Corporation  
Tower Center Associates  
Town Square Plaza  
Towson VF LLC  
TPG Management  
Traverse Square Company Ltd.  
TRC Associates LLC  
Triangle Equities Junction LLC  
Trout, Jerome B. Jr.  
Trout, Segall  
Trumbull Shopping Center #2 LLC  
Trustees Of Salem Rockingham LLC  
TUP 430 Company LLC  
Turnberry Lakes Business Center  
Turtle Creek Partners LLC  
Tutwiler Properties Ltd.  
Twin Ponds Development LLC  
Tysons 3 LLC  
Tysons Corner Holdings LLC  
U.K. - American Properties Inc.  
U.S. 41 & I-285 Company  
Uncommon Ltd.  
Union Square Retail Trust  
Urbancal Oakland II LLC  
UTC I LLC  
Valencia Marketplace I LLC  
Valley Corners Shopping Center LLC  
Valley View S.C. LLC  
Van Ness Post Center LLC  
Ventura In Manhattan Inc.  
Vestar Arizona XXXI LLC  
Vestar QCM LLC  
Village Square I L.P.  
Village Walk Retail LP  
VIWY IP  
VNO Mundy Street LLC  
VNO Tru Dale Mabry LLC  
Vornado Caguas LP  
Vornado Finance LLC  
Vornado Gun Hill Road LLC  
Vornado Realty Trust  
W&D - Imperial No. 1/Norwalk

W&S Associates LP  
W/S Stratford LLC  
Waco Investment Group  
Wal-Mart Stores East LP  
Walton Hanover Investors V LLC  
Walton Whitney Investors V LLC  
Washington Green TIC  
Washington Place Associates LP  
Washington Real Estate Investment Trust  
Water Tower Square LP  
Watercress Associates LP  
Watkins Houston Investments LP  
Wayne VF LLC  
Wayside Commons Investors LLC  
WCC Properties LLC  
WEA Gateway LLC  
Weberstown Mall LLC  
WEC 96D Appleton-1 Investment Trust  
WEC 96D Niles Investment  
WEC 96D Springfield-1 Investment Trust  
WEC 97G-Syracuse Investment Trust  
WEC 99-3 LLC  
WEC 99A-2 LLC  
WEC 99A-1 LLC  
Weeks Properties  
Weingarten Miller Sheridan LLC  
Weingarten Nostat Inc.  
Weingarten Realty Investors  
Welsh Companies Inc.  
Wendover South Associates LP  
West Campus Square LP  
West Oaks Mall LP  
Westfork Owners Association  
Westgate Village LLC  
Westlake Limited Partnership  
Wheaton Plaza Regional Shopping Center  
Whitestone Development Partners A LP  
Whitestone REIT  
Wilmington Trust Company  
Windsail Properties LLC  
WMI/MPI Business Trust  
Woodland Trustees Inc.  
Woodlands Corporation, The  
Woodmont Sherman LP  
Worldwide Property Management Inc.  
WRI Overton Plaza LP  
WRI Camp Creek Marketplace Ii, LLC  
WRI Lakeside Marketplace LLC  
WRI Seminole Marketplace LLC  
WXIII/PWN Real Estate LP  
Ziegler Cos. LLC

**Sublessees**

\$1.00 Stuff Inc.  
Academy Alliance LLC  
Adams Outdoor Advertising



Advance Auto Parts  
American Outdoor Advertising  
Arc International Corporation  
Autozone Northeast Inc.  
Baby Superstore, Inc.  
Blockbuster Inc.  
Books A Million  
Borders Inc.  
Carmax Business Services LLC  
Casto  
CEC Entertainment, Inc.  
Chapman & Main  
Charlie Brown's Steakhouse  
Children's Discovery Centers of America  
Circuit Sports LP  
Consolidated Stores Corporation  
Dan's Big & Tall Shop Inc.  
Designs CMAL Retail Store Inc.  
DHL Global Business Services  
Dick's Sporting Goods Inc.  
Dollar General Corporation  
Dollar Tree Stores Inc.  
Don Sherwood Golf Inc.  
Edwin Watts Golf Shop  
Empire Education Group  
Entertainmart-Preston Rd LLC  
Eyecare Discount Optical Inc.  
Eynon Furniture Outlet Inc.  
Fabri-Centers of America Inc.  
Food Lion LLC  
Forecast Danbury LP  
GE Transportation Systems  
Golf Galaxy  
Golfsmith International LP  
Great Golf Inc.  
Guitar Center Stores Inc.  
Homans Associates Inc.  
Hughes MRO Ltd.  
Huntington National Bank  
Inkeeper Properties Inc.  
International House Of Pancakes  
JR Furniture USA Inc.  
Joelle Inc.  
JP Morgan Chase Bank  
K&G Men's Company Inc.  
Katz  
Lakeshore Equipment Company  
La-Z-Boy Showcase Shoppes  
Lifeway Christian Resources  
Maggiano's/Corner Bakery Holding Corporation  
Mall of Decoration Inc.  
Martin, Paul T.  
Mayland Cam  
Modernage Inc.  
Mor Furniture For Less  
MRV Wanamaker LLC

New Avenues Lease Ownership LLC  
New Colorado Daily, Inc.  
North South Partner, LLC  
O'Charleys, Inc.  
OK Apple Inc.  
Oklahoma Gold Realty LLC  
Oklahoma Goodwill Industries, Inc.  
Orthodontic Centers of Virginia Inc.  
Peak Place Holdings, LLC  
Pork Place  
Pot Luck Enterprises Inc.  
Price Chopper Operating Company  
Prosound Music Centers Inc.  
Quantum Fine Casework Inc.  
Quarterdeck Corporate Office  
Raymund Garza  
Remington Seeds LLC  
Restoration Ministries  
Ruby Tuesday's  
Salem Farm Realty Trust  
Salom Sons Inc.  
Sam Ash Megastores, LLC  
Schiavone, Daniel  
Sky Bank  
Solo Cup Company  
Staples, The Office Superstore Inc.  
The Auto Toy Store Inc.  
The Floor Store Inc.  
The Julia Christy Salon Inc.  
The Pep Boys  
The Sports Authority  
The TJX Operating Companies  
Tire Kingdom, Inc.  
Topline Appliance Depot Inc.  
Toys R US Inc.  
Trader Joe's Company  
Truong, Se and Ly  
Tru Properties Inc.  
TSA Stores Inc  
TVI Inc.  
Viacom Outdoor  
Visionary Retail Management  
Waterbed Emporium of California  
West Marine Products Inc.  
Winchester Fun Expedition Corporation  
Wired Management LLC  
Workforce Central Florida

**Restructuring and Other Professionals**

Bingham MCCutchen LLP  
Ernst & Young  
FTI Consulting Inc.  
Goldman, Sachs and Company  
Kirkland & Ellis LLP  
Kurtzman Carson Consultants LLC  
LeClairRyan

McGuireWoods, LLP  
Ogilvy Renault LLP  
Osler, Hoskin & Hardcourt LLP  
Rothschild, Inc.  
Schulte Roth & Zabel LLP  
Wilmer, Cutler, Pickering Hale, & Dorr LLP

**U.S. Trustee's Office - Region 4**

Bove, Frank J.  
Conlon, Debera F.  
Davis, Martha  
Early, Dennis J.  
Frankel, Jack I.  
Franklin, Shannon D.  
McDow, W. Clarkson.  
Van Arsdale, Robert  
Weschler, Cecelia A.  
Whitehurst, Kenneth N. III

**District Court Judges (Eastern District of Virginia)**

Anderson, John F.  
Brinkeman, Leonie M.  
Buchanan, Theresa C.  
Cacheris, James C.  
Davis, Ivan D.  
Ellis, T.S. III  
Hilton, Claude M.  
Jones, T. Rawles Jr.  
Lee, Gerald Bruce  
O'Grady, Liam

**Bankruptcy Court Judges (Eastern District of Virginia)**

Adams, David H.  
Huennekens, Kevin R.  
Mayer, Robert  
Mitchell, Stephen S.  
St. John, Stephen C.  
Shelley, Blackwell N.  
Tice, Douglas O. Jr.

**2002 List (11/4)**

Acer American Holdings Corp.  
Axiom Corporation  
Akamai Technologies, Inc.  
Alief ISD  
Alvarez & Marshal Canada ULC  
Amcor Sunclipse North America  
American National Insurance Company  
Amore Construction Company  
Araphoe County Treasurer  
Archon Group, L.P.  
Arlington ISD  
Baybrook MUD 1  
BB Fonds International 1 USA, L.P.

Belleville News-Democrat  
Bellingham Herald  
Bell'O International Corp.  
Benjamin Cummings  
Biloxi Sun Heald  
Bradenton Herald  
Broward County  
Brownsville Independent School District  
Burleson ISD  
Business Objects  
C-470 Limited Liability Company  
California Self-Insurers' Security Fund  
Cameron Bayonne, LLC  
Cameron County  
CapTech Ventures, Inc.  
Caribbean Display & Construction, Inc.  
Carroll ISD  
Centre Daily Times (State College)  
Charles L. Kessinger  
Charles L. Kessinger  
Charlotte Observer  
Chatham County Tax Commissioner  
Christopher Borglin  
Circuit Sports, L.P.  
City and County of Denver  
City of El Paso  
City of Fort Worth  
City of Garland Tax Assessor/Collector  
City of Homestead  
City of Miramar  
City of New York  
City of Newport News, Virginia  
City of Philadelphia  
City Portfolio TIC, LLC  
Clear Creek ISD  
Collin County Tax Assessor/Collector  
Colorado Structures, Inc., dba CSI Construction Company  
Columbia State  
Columbus Ledger-Enquirer  
Commerce Technologies, Inc.  
Commonwealth of Virginia, Dept of Taxation  
Compass Group U.S.A., Inc.  
COMSYS Information Technology Services, Inc.  
Connexion Technologies  
Convergys Customer Management Group Inc.  
County of Los Angeles, CA  
County of Monterey, CA  
County of Placer, CA  
County of Riverside  
County of San Bernadino, CA  
Cousins Properties  
CSI Construction Company  
Cypress-Fairbanks Independent School District  
Dallas County  
David W. Cecil

DeHart Holdins  
Dennis Morgan  
DFS Services LLC  
DIRECTV, Inc.  
Ditan Distribution LLC  
D-Link Systems, Inc.  
Donovan Dunwell  
Eaton Corporation  
Engineered Structures, Inc.  
Expesite LLC  
Express Personnel Services  
Federal Warranty Service Corporation  
FM Facility Maintenance, f/k/a IPT, LLC  
Fort Bend County  
Fort Bend ISD  
Fort Bend LID 2  
Fort Worth ISD  
Fort Worth Star-Telegram  
Four Star International Trade  
Fox Broadcasting Company  
Fox Cable Network Service, LLC  
Fresno Bee  
Frisco ISD Tax Assessor/Collector  
G & W Service Co., L.P.  
Galena Park ISD  
Garland ISD Tax Assessor/Collector  
Gary M. Mierenfeld  
Gateway, Inc.  
Giant of Maryland LLC  
Goldenberg Group  
Google, Inc.  
Grubb & Ellis Mid America PAC  
Hamilton Beach Brands, Inc.  
Harris County  
Harry Hallaian, Lilly, Leon M. and Ruby  
Hidalgo County & H.C. Drainage District #1  
Hillson Electric, Inc.  
Hilton Ellis Epps, Sr.  
Homero Mata  
Humble ISD  
Idaho Statesman  
IKON Office Solutions, Inc.  
Indiana Department of Revenue  
Industriaplex, Inc.  
InfoPrint Solutions Company  
Iron Mountain Information Management, Inc.  
Island Packet  
J Scott Douglass  
Jack Hernandez  
Jacque L. Kessinger  
Jeffrey W. Wells  
Jerry L. Lawson  
John A. Fitzsimmons  
Jonathan Card  
Jones Lang LaSalle Americas, Inc.  
Joseph Skaf

Kansas City Star  
Kelly Breitenbecher  
Kenneth S. Golden  
Kern County Treasurer and Tax Collector Office  
King Thompson  
Lang Construction, Inc.  
Lewisville Independent School District  
Lexington Herald-Leader  
LG Electronics USA, Inc.  
Longacre Opportunity Fund, L.P.  
Loren Stocker, dba Vanity International  
Loudoun County  
Lowe's HIW, Inc.  
Lubbock CAD  
LumiSource, Inc.  
Macon Telegraph  
Madeleine C. Wanslee  
Manatee County Tax Collector  
Mansfield ISD  
Marc Realty  
Mario Ramirez  
Mark A. Arensmeyer  
Mark Petrovich  
Marvin L. Oates Trust  
McAllen ISD  
McClatchy Company  
McKinley, Inc.  
McLennan County  
Merced Sun Star  
Miami Herald  
Miami-Dade County Tax Collector  
Micro Center Sales Corp  
Midland County Tax Office  
Millman 2000 Charitable Trust  
Miner Corporation  
Missouri Attorney General's Office  
Missouri Department of Revenue  
Modesto Bee  
Monarch Alternative Capital LLP  
Montgomery County  
Monument Consulting, LLC  
Myrtle Beach Sun News  
National A-1, Inc.  
NBT Bank, N.A.  
North American Roofing Services, Inc.  
Nueces County  
Office of Unemployment Compensation Tax Services  
Oklahoma County Treasurer  
Olympian  
Oracle Credit Corp.  
Oracle USA, Inc.  
Palm Beach County (Florida) Tax Collector  
Panattoni Construction, Inc.  
Parago, Inc.  
Pasadena Independent School District  
Paul Schaapman

Pennsylvania Department of Revenue  
Pension Benefit Guaranty Corporation  
Peter Douglas  
Phillips International  
Phoenix Property Company  
Phyllis M Pearson  
PIMA County  
Pinstar Investment Properties TX, LLC  
Plantation Point Development LLC  
PM Construction, Inc.  
Potter County Tax Office  
Premier Retail Networks, Inc.  
PriceGrabber.com Inc.  
Primeshares World Markets, LLC  
Principal Life Insurance Company  
Prosrite Business Solutions LLC  
Public Service of North Carolina  
Raleigh News & Observer  
Rebecca Hylton DeCamps  
Reliance Figueroa Associates, L.P.  
Richard B. Lucas  
Richard S. Birnbaum  
RTS Marketing, Inc.  
Sacramento Bee  
San Luis Obispo Tribune  
Savitri Cohen  
SB Lender Trust  
ServicePlan, Inc.  
Shimenti Construction Company, LLC  
Slam Brands, Inc.  
South Texas College  
South Texas ISD  
SR Weiner & Associates Inc.  
State of Connecticut, Department of Labor  
State of Michigan Department of Treasury  
State of New Jersey, Division of Taxation and  
Depart.t of Labor  
Sun Belt General Contractors, Inc.  
Sureway, Inc.  
Symantec Corporation  
T.D. Farrell Construction Inc  
Tacoma News Inc.  
Targus Inc  
Tarrant County  
Tax Collector for Polk County, Florida  
Tax Collector of Madison County, Alabama  
Tennessee Department of Revenue  
Texas Instruments Inc  
The Plain Dealer  
The PM Company  
The Post and Courier  
The United States of America  
Toys "R" Us  
Travelers  
Treasurer of Pulaski County, Arkansas  
Tri-City Herald

Turner Broadcasting System, Inc.  
Tyler ISD  
United Parcel Service, Inc.  
United Service Protection, Inc.  
UPS Ground Freight, Inc.  
US Securities and Exchange Commission  
Vertis, Inc.  
Waste Management, Inc.  
Watt Companies  
Wayne-Dalton Corp.  
Wichita County  
Wichita Eagle  
Wichita Falls ISD  
William Butler  
William C. Denney  
William Gower  
Williamson County, Texas, et al.  
Woodlands Metro MUD  
Woodlands RUD #1

**EXHIBIT B**  
**Connections**

Direct TV  
Samsung Electronics  
Acco Brands  
Skadden, Arps, Slate, Meagher & Flom, LLP

**EXHIBIT C**  
**Engagement Agreement**

# Crowe Horwath<sup>TM</sup>

Crowe Horwath LLP  
Member Horwath International

15233 Ventura Boulevard, Ninth Floor  
Sherman Oaks, California 91403-2250  
Tel 818.501.5200  
Fax 818.907.9637  
www.crowehorwath.com

February 25, 2010

Circuit City Stores, Inc.  
c/o Gregg Galardi, Esq.  
Skadden, Arps, Slate, Meagher & Flom LLP  
One Rodney Square  
P.O. Box 636  
Wilmington, DE 19899

**Re: In re Circuit City Stores, Inc., et al., (Case No. 08-35653 KRH)**

Dear Mr. Galardi:

This letter (the "Agreement") confirms and sets forth the terms and conditions of the engagement between Crowe Horwath LLP ("Crowe") and Circuit City Stores, Inc. ("Circuit City") as debtor and debtor in possession pursuant to a case under Chapter 11 of title 11, United States Code (the "Bankruptcy Code") in the United States Bankruptcy Court for the Eastern District of Virginia, Richmond Division ("the Bankruptcy Court"), including the scope of the services to be performed and the basis for compensation for those services. Upon execution of this letter by each of the parties below, and the approval of the Office of the United States Trustee (the "U.S. Trustee") and the Bankruptcy Court, this letter will constitute an agreement between Circuit City and Crowe.

## SERVICES

In connection with this engagement, Crowe will make available to Circuit City the services of Alfred H. Siegel ("Siegel") who shall have the title Chief Restructuring Officer ("CRO"). Siegel shall serve at the direction of and report to the Board of Directors of Circuit City (the "Board"). As CRO, Siegel shall be responsible for:

- Overseeing the recovery and disposition of Circuit City's remaining assets;
- Overseeing the reconciliation of liabilities, including (without limitation) filed claims, asserted against Circuit City;
- Overseeing the administration of the Circuit City's bankruptcy court reporting requirements;
- Overseeing all litigation, including (without limitation) claim objections and adversary proceedings, filed by or against Circuit City;
- Overseeing Circuit City's efforts to obtain approval of the Plan (as defined herein);
- Overseeing the coordination of activities necessary or appropriate for the expeditious and efficient resolution of these Chapter 11 Cases;
- Overseeing Circuit City's compliance with obligations as a debtor in possession under section 1107 and 1008 of the Bankruptcy Code;
- Appearing and, to the extent necessary or appropriate, testifying before the Bankruptcy Court and other courts on behalf of Circuit City;

February 25, 2010  
Gregg Galardi, Esq.  
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- Performing such other responsibilities as the Board may expressly delegate or designate from time to time.

Notwithstanding the foregoing or anything in this Agreement and for the avoidance of doubt, (i) neither Siegel, Crowe, nor any of their Partners, employees, representatives, and advisors (such employees, representatives, and advisors, collectively, the "Representatives") thereof shall have the authority to expand or limit the scope of services provided by any professional now or hereafter retained by Circuit City in the Chapter 11 Cases, (ii) such rights, powers and responsibilities are expressly reserved and not waived by the Board, and (iii) Siegel is authorized to make recommendations to the Board concerning the foregoing.

Siegel may engage other Crowe personnel to the matter to assist him with respect to operational, financial, tax, and accounting matters as deemed necessary and appropriate and where possible shall use commercially reasonable best efforts to avoid duplication of work and increased administrative liability to Circuit City and its subsidiaries bankruptcy estates.

Siegel and any additional Crowe Partners and Representatives will continue to be employed by Crowe and, while rendering services to Circuit City, will continue to work with other Partners and Representatives of Crowe in connection with other unrelated matters, which will not unduly interfere with services pursuant to the engagement. With respect to Circuit City, however, the CRO and Crowe Partners and Representatives working on this engagement will operate under and pursuant to the direction of the Board.

## **TERMINATION**

Circuit City may only terminate this agreement with the Committee's written consent or for "cause". For purposes of this Agreement, "cause" shall include, but not be limited to, the following fraud, gross negligence, willful misconduct or a failure to follow a valid Board directive. Circuit City will provide Siegel, Crowe and the Committee with 3 business days advance notice of an termination for cause for the purpose of providing each such party with an opportunity to dispute that "cause" exists and to seek relief from the Bankruptcy Court. Absent the Bankruptcy Court granting such relief, Siegel and any Crowe personnel working on Circuit City matters shall be suspended from employment from Circuit City pending a final order of the Bankruptcy Court regarding the dispute. Siegel and Crowe may resign at any time effective upon 30 days' written notice to Circuit City.

## **RETENTION**

Siegel and Crowe shall promptly prepare an affidavit of disinterestedness to be filed in connection with a retention application. Thereafter, Circuit City shall promptly apply to the Bankruptcy Court for the approval pursuant to section 363 of the Bankruptcy Code of (i) this Agreement and (ii) Crowe's retention by Circuit City under the terms of this Agreement subject to the standards for review, approval and payment of fees and expenses pursuant to Bankruptcy Code section 363 and any related order of the Bankruptcy Court for payment of compensation, including (without limitation) the Bankruptcy Court's order approving interim compensation procedures (the "Interim Compensation Order")

## **COMPENSATION**

Crowe shall be compensated for Siegel's services at the rate of \$550 per hour.



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Crowe shall be compensated for the services of other Crowe Partners and Representatives rendering services to Circuit City at their normal hourly rates, which are:

Other Partners/Directors \$ 360 - \$ 580  
Managers and Senior Forensic/Litigation Experts \$ 225 - \$ 350  
Senior Accountants \$ 165 - \$ 220  
Staff Accountants \$130 - \$160  
Bookkeepers and Paralegals \$ 85 - \$ 130

Crowe's billings for services performed and out-of-pocket expenses incurred will be submitted to Circuit City (and other parties in interest) on a monthly basis in accordance with the Interim Compensation Order. Crowe will present its invoices in summary fashion, supported by details of time in increments of 1/10ths of an hour and expense activity and file appropriate fee applications with the Bankruptcy Court. Any changes in the above rates will be timely reported to the Board.

Siegel and Crowe shall not be entitled to the payment of, and Circuit City shall not be obligated to pay, any other fees, including (without limitation) bonuses, transaction or success fees, severance, and fringe benefits.

#### **CONFLICTS OF INTEREST**

Crowe has been provided a list of parties in interest in the Chapter 11 Cases (the "Disclosure List"). Based upon the Disclosure List, Crowe has completed an initial review of its files for evidence of conflicts of interest, connections, and relationships. Crowe has identified the relationships below, and although Crowe does not believe they constitute conflicts, Crowe has disclosed them for the Board's review. Other than the following, which Crowe deems not to be conflicts, Crowe is unaware that any conflicts exist.

Crowe performed work on benefit plans for DirecTV, Samsung Electronics and Acco Brands.

If a potential or actual conflict arises, Crowe and Siegel will bring such potential or actual conflict to the Board's attention in writing as soon as possible.

Crowe is accepting this engagement with Circuit City's consent that it may accept any other engagement from an existing or new client, provided that the engagement is not (1) adverse to Circuit City and (2) related to the subject matter of services Crowe and Siegel provide to Circuit City and will not require disclosure of any confidential information. This advance waiver of conflicts includes controversies in which Crowe may be engaged by a client who is adverse to Circuit City. Circuit City acknowledges that the mere fact that Siegel accepts and serves as CRO shall not conflict or preclude Siegel from serving as "Liquidating Trustee" under the First Amended Joint Plan of Liquidation of Circuit City Stores, Inc. and its Affiliated Debtors and Debtors In Possession and its Official Committee of Creditors Holding General Unsecured Claims (the "Plan").

#### **WORKPAPERS AND WORK PRODUCT**

For purposes of this Agreement, "Communication" shall mean: the transmittal of information (in the form of facts, ideas, inquiries, or otherwise) by any means, including (without limitation) any meeting, conversation, discussion, conference, correspondence, message, or other written or oral transmission, exchange, or transfer of information in any form between two or more persons, including (without limitation) in person or by telephone, facsimile, telegraph, telex, letter, e-mail or other medium.

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For purposes of this Agreement, "Document" shall mean: (a) any medium upon which information can be recorded or retrieved, including (without limitation) the original, drafts, revisions, and non-duplicative copies of any written, electronic, typed, printed, recorded, magnetic, graphic, copied, or other form of memorialization, (b) any Communication, and (c) metadata and/or other identifying information for those documents stored electronically, including (without limitation) electronic mail.

Please note that it is Crowe's practice to retain Documents and other information between Crowe, Circuit City, and/or any third party working with Circuit City in connection with this engagement (now or hereafter existing, collectively, the "Crowe Information"). However, some of Crowe Information may be overwritten and not maintained in original form. All Crowe Information used by Crowe during the course of this engagement will be maintained in segregated files. At the end of the engagement, Circuit City will have the following options related to the Crowe Information or copies thereof that Crowe does not need to retain in its files: (a) have Crowe return all such Crowe Information to Circuit City; (b) authorize Crowe to destroy the Crowe Information; or (c) direct Crowe to store all or selected Crowe Information, in which case Circuit City will pay for the reasonable costs of storage. At the end of the engagement, Crowe will contact Circuit City in writing to discuss disposition of the Crowe Information. Crowe reserves the right to destroy or delete the Crowe Information if there are no instructions from Circuit City within ninety (90) days of receipt of such written request.

## **CONFIDENTIALITY AND PRIVILEGES**

Siegel and Crowe acknowledge that (i) Siegel, Crowe and their Partners and Representatives will have access to and review Circuit City's books, records, and other Documents (now or hereafter existing, collectively, "Circuit City Information") and Circuit City's Representatives' Documents (now or hereafter existing, collectively, the "Other Information"). Siegel and Crowe further acknowledge that the Crowe Information, the Circuit City Information, and Other Information includes information protected by privileges, including (without limitation) the attorney-client and attorney-work product privileges (now or hereafter subject to any privilege, collectively, the "Privileged Information" and collectively with the Circuit City Information, the Crowe Information, and the Other Information, the "Confidential Information").

Siegel and Crowe, on behalf of themselves and their Partners and Representatives, agree (i) that they have no authority to and shall not waive any privileges with respect to Privileged Information or otherwise, (ii) that any and all privileges shall at all times remain with Circuit City, and (iii) to keep all Confidential Information (a) strictly confidential, (b) to use best efforts to ensure that all Confidential Information is kept strictly confidential, and (c) to advise all of Crowe's Partners and Representatives who may perform services concerning this engagement that all Confidential Information must be kept strictly confidential.

## **PROFESSIONAL STAFF**

As set forth above, Crowe has designated Siegel to serve as the CRO. Siegel may be assisted by additional professional staff and industry experts employed by Crowe upon notice Circuit City's Board. Crowe and its Partners are licensed by various state boards of Accountancy, including the California State Board of Accountancy. However, certain professional services may be provided by non-CPA professionals of Crowe. In addition, certain professional services may, at times, be performed by independent consultants who are required to follow the firm's procedures regarding confidentiality of your financial information, including (without limitation) the obligations concerning Confidential Information set forth herein.

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## **INDEMNIFICATION AND LIMITATION OF LIABILITY**

Circuit City agrees to indemnify and hold Siegel, Crowe and Crowe's Partners and Representatives harmless from all claims, including any third party claims or other liabilities, costs and expenses (including reasonable attorneys' fees) incurred by reason of any action taken or omitted by Siegel or Crowe in good faith arising out of this engagement, except for matters judicially determined to be caused by the gross negligence, willful misconduct, or bad faith.

In no event will Siegel, Crowe, or Crowe's Partners or Representatives be liable for damages, other than damages arising from or related to incidents of gross negligence, willful misconduct or fraud. In situations where damages may be assessed, (i) Siegel will not be liable for more than actual damages, which will be limited to no more than two times the fees paid to Crowe for Siegel's services and (ii) Crowe will not be liable for more than actual damages, which will be limited to no more than two times the fees paid to Crowe for this engagement (other than fees paid on account of Siegel's services). The limitations of liability set forth in this section are intended to apply to the fullest extent allowed by law, and, to the extent allowed by law, shall apply to any claim including without limitation claims based in contract, warranty, statute, common law, negligence or other tort, or laws regarding fiduciary relationships. Circuit City agrees to promptly provide evidence that Siegel is covered by Circuit City's directors and officers and errors and omissions insurance at levels acceptable to the CRO and Board. Siegel and Crowe shall not begin providing services until such evidence is provided and written approval of this Agreement by the U.S. Trustee and the Bankruptcy Court is obtained.

## **RESPONSE TO LEGAL PROCESS**

If Crowe is requested by subpoena, other legal process, or other proceedings to produce Confidential Information pertaining to Circuit City, or to testify, Circuit City agrees to reimburse Crowe for its professional time, plus out-of-pocket expenses, as well as reasonable attorneys' fees incurred in responding to such request, provided that all such fees, costs, and expenses are approved by the Bankruptcy Court.

## **NOTIFICATION OF NON-LICENSEE OWNERSHIP**

Crowe Horwath LLP ("the Firm") and certain owners of the Firm are licensed by the California State Board of Accountancy. However, the Firm has owners not licensed by the California State Board of Accountancy who may provide client services under this agreement.

## **CHOICE OF LAWS AND FORUM AND JURY WAIVER**

This Agreement shall be governed by the internal laws of the State of California, without reference to choice-of-law principles thereof. Any dispute with respect to this Agreement or engagement shall be subject to the exclusive jurisdiction of the Bankruptcy Court for the Eastern District of Virginia. The parties further agree to waive a trial by jury to the extent permitted by law. Each party agrees that it has had the opportunity to have its legal counsel review this waiver. This waiver is irrevocable, may not be modified except in writing, and shall apply to any subsequent amendments, renewals, or modifications to this Agreement. In the event of litigation, this Agreement may be filed as written consent to a trial by court.

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#### AFFILIATION WITH CROWE HORWATH INTERNATIONAL

Crowe Horwath LLP is a member of Crowe Horwath International, a Swiss association ("Horwath"). Each member firm of Horwath is a separate and independent legal entity. Crowe and its affiliates are not responsible or liable for any acts or omissions of Horwath or any other member of Horwath and specifically disclaim any and all responsibility or liability for acts or omissions of Horwath or any other member of Horwath. Horwath does not render any professional services and does not have an ownership or partnership interest in Crowe and its other member firms are not responsible or liable for any acts or omissions of Crowe.

The above specifies the services Siegel and, if applicable, Crowe will perform and the terms of our engagement. Please acknowledge your agreement with the terms of this Agreement by signing and dating the enclosed original in the space provided. Please return a signed original of this letter for our files.

We appreciate the opportunity to work with you on this engagement.

Very truly yours,

Crowe Horwath LLP

By:   
ALFRED H. SIEGEL

Circuit City Stores, Inc.

By: \_\_\_\_\_  
MICHELLE MOSIER

## **AFFILIATION WITH CROWE HORWATH INTERNATIONAL**

Crowe Horwath LLP is a member of Crowe Horwath International, a Swiss association ("Horwath"). Each member firm of Horwath is a separate and independent legal entity. Crowe and its affiliates are not responsible or liable for any acts or omissions of Horwath or any other member of Horwath and specifically disclaim any and all responsibility or liability for acts or omissions of Horwath or any other member of Horwath. Horwath does not render any professional services and does not have an ownership or partnership interest in Crowe and its other member firms are not responsible or liable for any acts or omissions of Crowe.

The above specifies the services Siegel and, if applicable, Crowe will perform and the terms of our engagement. Please acknowledge your agreement with the terms of this Agreement by signing and dating the enclosed original in the space provided. Please return a signed original of this letter for our files.

We appreciate the opportunity to work with you on this engagement.

Very truly yours,

Crowe Horwath LLP

By: \_\_\_\_\_  
ALFRED H. SIEGEL

Circuit City Stores, Inc.

By: Michelle Mosier  
MICHELLE MOSIER